

FILED

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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

SACV14-0581 JLS(AMx)

JOHN B. RAMIREZ,) Case No.
JUANDA K. ANDERSON, AND)
PRO BUSINESSS COACH, INC.) 1. PETITION TO QUASH
Petitioners,) SUMMONS 26 USC § 7609(h);
) ISSUING A SUMMONS FOR AN
) ILLEGAL PURPOSE OF
) (A) FEDERAL WITNESS TAMPERING
vs.) 18 USC § 1512;
) (B) VIOLATION OF THE IRS
) RESTRUCTURING AND REFORM
UNITED STATES OF) ACT OF 1998 SEC. 1203(b)(6),
AMERICA,) RETALIATORY AUDITS
)
Respondent)
)
) (Jury Trial Requested

PETITION

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3 A Summons To Union Bank Re: Juanda K. Anderson Re:
4

5 Juanda K. Anderson
6 Society For International Prosperity
7 Pro Business Coach, Inc.
8 John Baptist Ramirez
9 United Associations, Inc.
10 United Associations
11 National Health Association
12 Luminati Services, LLC.
13 Night Hawk Enterprises, LLC.
14 Four Corners Company, LLC.
15 Church of the Revelation

16 B Summons To American Express Re: Juanda K. Anderson
17

18 C Summons To BBCN Bank Re: John B. Ramirez
19

20 D Summons To Union Bank Re: John B. Ramirez Re:
21

22 John B. Ramirez
23 Night Hawk Enterprises, LLC.
24 Juanda K. Anderson
25 Medicine Bow Properties, LLC.
26 Tabula Rasa
27 Johnny Rhondo Trust
28 Comprehensive Health Association
Club 24

1 Laser Health Care, LLC.
2 Laser Dental Center Association
3 United Associations
4 Wegener Family Trust
5 Society For International Prosperity
6 Mimbari Wind Trading Company, Inc.
7 CDCA Management Services
8 Church of the Revelation

- 9
- 10 E Summons To Union Bank Re: Pro Business Coach, Inc.
- 11 F Dissolution Documents of Pro Business Coach, Inc.
- 12 G Letter from IRS dated 4/18/12
- 13 H Petitioner's response letter dated 5/3/12
- 14 I Letter from IRS dated 5/14/12
- 15 J Petitioner's response letter dated 5/18/12
- 16 K Administrative Claim To the IRS Commissioner
- 17 L IRS Non-Retaliation Policy
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JURISDICTION

NOW COMES PETITIONERS John B. Ramirez and Juanda K. Anderson, and Pro Business Coach, Inc. as an alter ego of John B. Ramirez (herein "Petitioners") in the Motion to Quash Summons) to Federal District Court since this court is the proper venue, and has jurisdiction to commence this action pursuant to 26 USC § 7609(h) according to the summons served, and attached hereto as (**Exhibits A, B, C, D, and E**). The Respondent to this Petition is the United States of America who supervises the Department of the Treasury, Internal Revenue Service. This action arises out of the actions of the Department of the Treasury Internal Revenue Service and its agents against the Petitioners. Those actions that were taken by the Respondent and his agents against the Petitioners occurred in the jurisdiction of U.S. Federal District Court of California Central District Orange County.

Two previous actions were filed against the same Respondent as Case No. SACV12-02100 JVC(MLGx), and SAVC13-00268 JVS(RNBx) and are related to this action. Both of these cases are under appeal to the Ninth Circuit Court of Appeals.

STANDING OF THE PETITIONERS

Pursuant to 26 USC § 7609, "...any person who is entitled to notice of a summons under subsection (a) shall have the right to intervene in any proceeding with respect to the enforcement of such summons under Section 7604." Petitioners John B. Ramirez and Juanda K. Anderson are entitled to notice of summons and therefore have the right to begin a proceeding to

1 quash.

2 In this case John B. Ramirez received notice from Union Bank that it
3 was summoned to produce financial records of bank accounts for companies,
4 persons, and organizations the Petitioner Ramirez at one time or at the present
5 has or has had signatory authority. These companies and organizations are:

- 6 a. Night Hawk Enterprises, LLC.
- 7 b. Juanda K. Anderson
- 8 c. Medicine Bow Properties, LLC.
- 9 d. Tabula Rasa
- 10 e. Johnny Rhondo Trust
- 11 f. John B. Ramirez
- 12 g. Comprehensive Health Association
- 13 h. Club 24
- 14 i. Laser Health Care, LLC.
- 15 j. Laser Dental Center Association
- 16 k. United Associations
- 17 l. Wegener Family Trust
- 18 m. Society For International Prosperity
- 19 n. Mimbari Wind Trading Company, Inc.
- 20 o. CDCA Management Services
- 21 p. Church of the Revelation

23 In this case Juanda K. Anderson received notice from Union Bank that
24 it was summoned to produce financial records of bank accounts for
25 companies, persons, and organizations the Petitioner Anderson at one time or
26 at the present has or has had signatory authority. These companies and
27 organizations are:

- 1 a. Society For International Prosperity
- 2 b. Pro Business Coach, Inc.
- 3 c. John Baptist Ramirez
- 4 d. Juanda K. Anderson
- 5 e. United Associations
- 6 f. National Health Association
- 7 g. Luminati Services, LLC.
- 8 h. Night Hawk Enterprises, LLC.
- 9 i. Four Corners Company, LLC.
- 10 j. Church of the Revelation

12 Pro Business Coach, Inc. is currently a dissolved corporation (**Exhibit**
13 **F**) and pursuant to its documents of dissolution, it is now the alter ego of John
14 B. Ramirez since he was the final shareholder and sole director at dissolution.
15 In this case Pro Business Coach, Inc. received notice from the IRS that Union
16 Bank was summoned to produce financial records of bank accounts etc.
17

18 It is the contention of the Petitioners that all of the summons have
19 been issued for the illegal purpose of violating 18 USC § 151, and violating
20 the harassment and retaliation provisions of Section 1203 (b)(6) of the IRS
21 Restructuring and Reform Act of 1998.
22

23 **THE PARTIES**
24

25 1. John B. Ramirez (hereinafter “Petitioner”) was the key witness in
26 the U.S. Tax Court No. 14915-11, and is a key witness on other Tax Court
27 cases currently on file. His full name, pursuant to Hispanic cultural traditions

1 is John Baptist Ramirez y Castro y Perez y Rhondo. As an actor member of
2 SAG/AFTRA and writer, director and producer, he is also known as Johnny
3 Rhondo in the entertainment industry. He is also the Founder of the Church
4 of the Revelation, a Gnostic 26 U.S. § 501(c)(3) religious organization that
5 has been in existence since 1978. Since the attainment of good health is a
6 Gnostic religious principle, he has worked for many years with health care
7 providers and aided their efforts in research and development. Even though
8 he is a Gnostic minister, for the majority of his working life he has worked as
9 a consultant for business organizations and operations. He resides in the city
10 of Orange, in Orange County California. He is also the named responsible
11 party for the final disposition of the assets and liabilities of the dissolved
12 California Corporation Pro Business Coach, Inc. His business experience has
13 also provided him information about the tactics used by the IRS in audit
14 procedures.

16 2. Juanda K. Anderson is an individual who at one time operated the
17 Sub-Chapter S Corporation known as Pro Business Coach, Inc., a California
18 corporation. She has had no involvement with the corporation since its
19 dissolution, and currently lives in Orange, California.

21 3. Pro Business Coach, Inc., is a dissolved California corporation
22 (**Exhibit F**) and since John B. Ramirez is the named responsible party for the
23 final disposition of the assets and liabilities of the corporation, it is now the
24 alter ego of John B. Ramirez for purposes of this petition.

26 4. Christopher Holden, M.D. is a physician who currently practices
27 medicine under the name Holden Medical Corporation whose primary office

1 is located at 438 E. Katella Ave. Ste. B. in Orange, California.
2

3 5. Karen Holden is the ex-wife of Christopher Holden, M.D. who is a
4 high school teacher and currently lives in Placentia, California.
5

6 6. The law and accountancy firm, Channels and Channels, currently
7 represent over 40 clients that have been subjected to retaliatory audits by the
8 Respondent and its agents and who currently represent those clients in audits
9 and in the U.S. Tax Court from their offices in Costa Mesa, California.
10 Ronald J. Channels (herein "Channels") is an enrolled agent for that firm.
11 Walter Channels is an attorney licensed to practice in the State of California
12 for that firm. Ronald J. Channels and Petitioner Ramirez have filed an
13 Administrative Claim with the Commissioner of the Internal Revenue
14 explaining this misconduct by IRS Agents. (See Exhibit K).
15

16 7. Jane Garcia is an individual who was previously the office
17 manager and at one time operated the Medical Service Organization that
18 provided management services to the medical practice of Christopher Holden,
19 M.D. However, she stopped providing those services on or about the Fall of
20 2009.
21

22 8. Anjana Sura, M.D. was an associate of the Christopher Holden,
23 M.D., Inc. for approximately 3 months. Both her and her son Amit Sura
24 practice medicine in the Los Angeles area.
25

26 9. Beth E. Stroud (herein "Stroud") is an Internal Revenue Service
27 Agent who works out of the Small Business/Self Employed division of the
Internal Revenue Service in Santa Ana, California.

1
2
3 10. Isabel Cornejo (herein "Cornejo") is an Internal Revenue Service
4 Agent who works out of the Small Business/Self Employed division of the
5 Internal Revenue Service in Santa Ana, California in conjunction with Beth E.
6 Stroud.

7 11. Gail Kaipio is an Internal Revenue Service Agent who works out
8 of the Small Business/Self Employed division of the Internal Revenue Service
9 of Orange County California in conjunction with Beth E. Stroud.

10
11 12. Linda J. Petrillo is an Internal Revenue Service Agent who works
12 out of the Small Business/Self Employed division of the Internal Revenue
13 Service of Orange County California in conjunction with Beth E. Stroud, and
14 is the Examination Area Director of that department.

15
16 13. Trinh Diep (herein "Diep") is an Internal Revenue Service Agent
17 who works out of the Small Business/Self Employed division of the Internal
18 Revenue Service in Santa Ana, California in conjunction with Beth E. Stroud
19 and Isabel Cornejo.

20
21 14. Further discovery is also necessary to determine the complicity or
22 responsibility of the supervisors of these agents or to what extent they
23 authorized the actions of IRS Agents Stroud, Kaipo, Petrillo, Diep, or
24 Cornejo, but they will be referred to as "supervisors" for purposes of this
25 complaint and it is reasonable to assume that at all times the supervisors
26 authorized the actions of their subordinates. Further, should discovery result
27 in discovering the criminal involvement of these or other employees of the
Respondent, they will be named as does and this petition will be amended.

STATEMENT OF FACTS

15. Petitioners were served with a copy of a Third Party Summons
(Exhibits A, B, C, D, E, and F) requesting these financial institutions to
produce certain documents, information and account records belonging to the
Petitioners, on or about April 3, 2014. Petitioners herein are timely filing a
Motion to Quash Summons on the basis that the summons were issued for an
illegal purpose.

16. The Petitioners have a long and well-documented history of
always timely filing their income taxes, and there has never been any evidence
to the contrary. Until the year 2012, the Petitioners never been audited, or
have been the subject of inquiry by the IRS for any violations of the tax code.
The Petitioners have information gleaned from conversations with IRS
employees, and a recent FOIA action that they have been the object of
retaliatory audits and witness tampering by the IRS as a result of the audit
conducted by IRS Agent Beth Stroud on Christopher Holden, M.D. and his
ex-wife Karen Holden.

17. The source of the summons that have been issued for an illegal
purpose can be traced to IRS Agent Beth E. Stroud, who was assigned to audit
the corporate and personal tax return of Christopher Holden, M.D. in April
2010. Due to her admitted ignorance of how a medical business is conducted,
she attributed the losses of the medical practice to tax evasion. She spent the
next 2 years and over \$100,000.00 of the government's money and resources
trying to prove her hypothesis, but after Dr. Holden filed his Tax Court
Petition, she realized that all of her efforts were unjustified. Since May of

1 2012, she has spent her time filing retaliatory audits against anyone who
2 remotely knows Dr. Holden (the Petitioners), and caused retaliatory audits to
3 be filed against Dr. Holden's Tax Preparer, EA Ronald J. Channels, and over
4 40 of his clients, along with multiple audits on each client, in the hopes that
5 she might be able to justify her grand expense. (See Exhibit K)
6

7 18. Christopher Holden, M.D. and his ex-wife Karen Holden, were
8 audited by IRS Agent Stroud for the year 2007, but currently that audit has
9 been expanded to include the year 2008, 2009, 2010, 2011, and 2012. All
10 actions against the Petitioners, clients of Enrolled Agent Ronald J. Channels,
11 and violations of their constitutional rights are directly related to the audit
12 initially conducted by IRS Auditor Beth Stroud on Christopher Holden, M.D.
13 and his ex-wife Karen Holden for the year 2007.
14

15 19. The medical practice of Christopher Holden has been plagued
16 with a variety of disasters that include, but are not limited to, three major
17 floods of his offices that destroyed all of his financial and tax records.
18

19 20. When Christopher Holden became aware that he and his ex-wife
20 were being audited by IRS Auditor Stroud for the tax year 2007. Christopher
21 Holden contacted the firm of Channels and Channels, Inc. for representation.
22

23 21. When Stroud was first contacted by telephone by Attorney Daniel
24 Uribe with Petitioner Ramirez present, she indicated that she wanted to see tax
25 records that could substantiate the deductions taken on Dr. Holden's tax return
26 for 2007. When she was informed that the records had been destroyed in a
27 flood, she stated, "To me it sounds like tax evasion, and unless I get what I ask

1 for, I will take steps to put Dr. Holden behind bars."

2
3 22. Realizing that he would soon be the object of a criminal
4 investigation that could result in his incarceration, according to Stroud, Dr.
5 Holden exercised his Fifth Amendment rights pursuant to *Troescher v.*
6 *Commissioner*, (1996) 99 F3d 933, and decided not to provide information
7 that might possibly incriminate him.

8
9 23. This infuriated Stroud and she began taking steps that she thought
10 would prove her theory that Dr. Holden was a tax evader.

11
12 24. It is unknown as to exactly how much time, effort, and the
13 government's money Stroud invested in trying to make the case that Dr.
14 Holden was evading taxes. However, considering that she requested records
15 from banks and used summons to obtain information from hospitals,
16 Medicare, private individuals, and Dr. Holden's associates, the amount of the
17 government's money she expended has been estimated to be over
18 \$100,000.00.

19
20 25. During the audit process for the tax year 2007, Stroud showed
21 signs of becoming "personally" involved in the audit, and especially when she
22 learned that EA Ronald J. Channels, who had previously demonstrated how
23 inefficient and arbitrary her audit practices were in a previous audit, would be
24 representing Christopher Holden and his ex-wife.

25
26 26. During the audit process for the tax year 2007, Stroud became
27 extremely frustrated in her attempts to have other persons provide information
that she could use against Christopher Holden. When she discovered that

1 persons such as Jane Garcia, and Dr. Anjana Sura would not give her the
2 information she wanted in the manner that would prove her case, she
3 retaliated against them by auditing them and issuing notices of deficiency that
4 were without merit or veracity. Stroud was further angered when she realized
5 that EA Ronald J. Channels also represented these parties.
6

7 27. During the audit process, Stroud had many conversations with EA
8 Ronald J. Channels that he in turn relayed to the Petitioners. During those
9 conversations, she indicated that she was absolutely certain that Christopher
10 Holden was guilty of tax evasion, and that the information she gathered
11 proved that fact, and that other persons were involved in the tax evasion
12 scheme. She also indicated to Channels on several occasions that she was
13 being pressured by her superiors to bring the Holden case to a close with a
14 charge of tax evasion by any means possible. Channels, on several occasions,
15 informed Stroud that the information she sought in the audit had been
16 destroyed in two floods, and that her insistence on "original" records to
17 substantiate expenses was simply not possible.
18

19 28. However, as the audit proceeded, and when many missing items
20 and information were recovered by the firm of Channels and Channels as a
21 result of a FOIA action that were also shared with Stroud, she became aware
22 that John B. Ramirez possessed vital information that could possibly
23 exonerate Christopher Holden from any tax liability.
24

25 29. On March 28, 2011, Stroud issued a Notice of Deficiency to
26 Christopher Holden and his ex-wife. Christopher Holden and his ex-wife
27 timely filed a Petition in the U.S. Tax Court for the tax year 2007 as Case No.
14915-11.

1 30. After the Petition in the U.S. Tax Court was filed, Stroud informed
2 Channels that she has never had any of her audits challenged in the U.S. Tax
3 Court and that she was holding Petitioner John B. Ramirez personally
4 responsible for this stain on her record since she now knew that he had been
5 the practice manager and consultant for Dr. Holden for several years.
6

7 31. Thereafter, Stroud continued to file retaliatory multiple audits
8 against Jane Garcia and her company, Dr. Sura and her company, Dr. Sura's
9 son Amit Sura, Karen Holden and her company, and her son James Holden.
10 Later, Stroud issued statements of deficiency to Jane Garcia, Dr. Anjana S.
11 Sura, Anjana Sura, M.D., Karen Holden. As a result, Jane Garcia, Dr. Anjana
12 S. Sura, Amit Sura, and now Karen Holden have filed tax court petitions
13 currently in the U.S. Tax Court.
14

15 32. By this time, now facing several separate Tax Court Actions, and
16 more to come from her continued audits of Garcia, Sura and Holden, Stroud
17 informed Channels that she might lose her job, and begged Channels to talk
18 his client into withdrawing his petition in Tax Court.
19

20 33. Fearing the loss of her job, Stroud enlisted the help of Isabel
21 Cornejo and told her that John B. Ramirez and Pro Business Coach, Inc. were
22 responsible for creating corporations and business entities for Dr. Holden and
23 other parties for the purpose of tax evasion, and that EA Channels was not
24 only working in concert with him, but also was responsible for filing tax
25 returns that promoted tax evasion.
26

27 34. As the date drew closer for the Tax Court Hearing of Christopher
and Karen Holden for the year 2007, Case No. 14915-11, the witnesses for

1 that case had to be disclosed before to the 30 day Meet and Confer meeting
2 held prior to the commencement of the Tax Court Hearing. Stroud became
3 informed that John B. Ramirez was on the witness list and that he would be
4 attending the Meet and Confer Meeting. Stroud was informed by EA
5 Channels that John B. Ramirez would be introducing facts that would be very
6 detrimental to the case she was trying to make against the Holdens. Stroud
7 indicated to EA Channels that she feared that John B. Ramirez might reveal
8 information that would cause her to appear incompetent at the Meet and
9 Confer meeting that had been scheduled for May 3, 2011 because she had
10 audited a medical practice corporation without the faintest idea of how that
11 type of business operates.

12
13 35. Though the letter was dated by hand as April 18, 2012, John B.
14 Ramirez did not receive the letter from Linda J. Petrillo until May 1, 2012,
15 two days before he was to testify, that informed him that he was being
16 investigated for creating abusive tax shelters. (Exhibit G)

17
18 36. The Petitioners are informed, believe and on that belief allege that
19 this was a concerted effort by Stroud and Cornejo to tamper with the witness
20 Ramirez, in order to prevent him from attending the meeting on May 3, 2012.
21 Nonetheless, the Ramirez did respond by certified mail on May 3, 2012
22 requesting a clarification of the April 18, 2012 letter. (Exhibit H)

23
24 37. On or about May 14, 2012, Ramirez received another letter from
25 the IRS in response to his letter of May 3, 2012, but this time from Gail
26 Kaipio. (Exhibit I)

27
28 38. The Petitioner Ramirez responded by certified mail on May 18,

1 2012, again asking for a clarification of the documents requested. (Exhibit J)
2 Just as in the case before, there was no response regarding a clarification of
3 the documents requested. Significantly, whenever Ramirez asked for
4 something specific in writing, he never received it.
5

6 39. At the newly set Meet and Confer meeting normally held 30 days
7 prior to the original court date of June 16, 2012, there were in attendance, EA
8 Ronald J. Channels, Atty. Walter Channels, Beth E. Stroud, Atty. Sandy
9 Hwang, and John B. Ramirez. It was at that time that Stroud's suspicions
10 were verified that the Ramirez possessed sufficient information that would
11 ruin her entire case against Christopher Holden. Moreover, at that meeting it
12 became apparent to her and IRS Attorney Hwang that her case against
13 Christopher Holden, M.D. would be unjustified as a result of the combination
14 of verifiable accounting records produced by the FOIA action, and their
15 substantiation by the testimony of Ramirez and Jane Garcia.
16

17 40. The Petitioners have information, are informed, believe and on
18 that belief allege that Stroud knew she had to increase her efforts of
19 intimidation in order to keep Ramirez, Garcia and Channels from destroying
20 her case and her actions justify this allegation.
21

22 41. In an effort to destroy their reputations, the Petitioners have
23 information, are informed, believe, and on that belief allege that, as a result of
24 conversations with other auditors who have met with EA Channels, Stroud
25 intentionally misrepresented the actions of Ramirez and Channels to the IRS
26 and her colleagues in order to cover up her incompetent audit, and justify an
27 extraordinary expenditure on behalf of the government that had produced no

1 results.
2

3 42. To this end, the Petitioners have information from other auditors,
4 and are thus informed, believe, and on that belief allege that Stroud worked
5 with IRS Agent Isabel Cornejo in order to tamper with a witness in a federal
6 proceeding under color of federal authority, and then Isabel Cornejo used the
7 power of her office to initiate retaliatory audits on Ramirez, Channels, and
8 Channels' clients with the specific intent of ruining EA Channels' business and
9 his reputation. Thus, she promulgated the falsehood that EA Channels also
10 created abusive tax shelters while in the process filing income taxes for his
11 clients. (Agent Cornejo admitted to EA Channels that she firmly believes
12 that Corporations and LLC's are abusive tax shelters)

13

14 43. The actions by Stroud and Cornejo were undertaken with the
15 approval of their respective supervisors, who both Stroud and Cornejo refuse
16 to name, and who have worked in conspiracy with Cornejo and Stroud, or
17 were duped by them into believing that what they were doing was in the best
18 interest of the IRS.

19

20 44. The Petitioners have information, are informed, believe, and on
21 that belief allege that both Cornejo and Stroud, at that time, intended to
22 tamper with a witness in a federal tax case in violation of 18 USC § 1512, and
23 initiate retaliatory audits for the specific purpose of covering up their own
24 incompetence, and perhaps their ignorance of small business operations, and
25 for no other reason.

26

27 45. Petitioner Ramirez first received a Notice of Audit From IRS
Agent Trinh Diep dated July 10, 2012, and he made an appointment to meet

1 Diep in the month of August. Significantly, this was several months after
2 Stroud and Cornejo's attempts to tamper with the witness failed. At this
3 meeting, a man identifying himself to be her supervisor, Mayank Patel, also
4 attended the meeting. At this meeting Ramirez informed Diep about all of the
5 actions Stroud and Cornejo had undertaken and his response to those actions
6 in great detail. He also informed her of the constitutional violations,
7 retaliation, witness tampering, and the improper use of the summons by
8 Stroud and Cornejo. Diep admitted to working in the same IRS section as
9 Beth Stroud, and that the constitutional violations, witness tampering, and
10 retaliations were of no consequence to her.
11

12 46. On or about mid October, 2012, IRS Agent Isabel Cornejo
13 contacted the accountancy and law firm of Channels and Channels, with
14 summons in hand, and wanted Ronald J. Channels to divulge information
15 regarding their relationship with John B. Ramirez and any clients they have in
16 common. Since Ronald J. Channels is an Enrolled Agent and keeps records
17 for Ramirez, he falls under the terms of the Tax Reform Act of 1976 that
18 requires notification to the taxpayer that the IRS is summoning third party
19 record keepers. IRS Agent Isabel Cornejo failed to inform Ramirez of the
20 information she sought from third parties in violation of 26 USC § 7609 (a).
21 She also told Channels not to reveal to anyone that she had come to his office
22 seeking records on Ramirez.
23

24 47. After taking on the responsibility for the audit of Dr. Christopher
25 Holden and his subsequent Tax Court Cases, since 2012 to the present, EA
26 Ronald J. Channels and over 40 of his clients have been subjected to
27 retaliatory audits promulgated by Isabel Cornejo according to auditors that
have come by his office. Additionally, the business primarily operated by

1 Ronald J. Channels, Channels & Channels, Inc., has had its reputation ruined,
2 and suffered significant financial loss, once it became known that the IRS is
3 targeting all of his clients. Further, his personal reputation has been tarnished,
4 perhaps, beyond repair, unless the IRS exonerates him by granting this claim.
5 (See Exhibit K)

6
7
8 48. Jane Garcia has received 4 retaliatory audits that have resulted in
9 2 Tax Court Petitions to date. The reason for these audits is that Jane Garcia
10 refused to provide false information that would aid Stroud in her case against
11 Dr. Christopher Holden.

12
13 49. Christopher Holden, M.D. has become the target of 5 more
14 retaliatory audits simply because he refused to provide information that would
15 implicate him in the crime of tax evasion even though, in the recent Tax Court
16 Hearing held on December 13, 2013, no evidence of tax evasion or fraud was
17 presented to the Tax Court by the IRS. Currently, Dr. Holden has 2 other Tax
18 Court Cases pending.

19
20 50. Juanda K. Anderson, previous shareholder of Pro Business Coach,
21 Inc. has become the target of 3 retaliatory audits simply because she refused to
22 provide information regarding the relationship between herself and
23 Christopher Holden, M.D., who is her personal physician, that could help
24 Stroud develop her case of tax evasion against him.

25
26 51. Dr. Anjana Sura and her son Amit Sura, have become the targets
27 of 5 retaliatory audits, with two Tax Court Petitions currently one file at this
time. One of Dr. Sura's retaliatory audits has recently been settled with no

1 change.

2
3 52. Petitioner Ramirez has not only been the object of a bogus
4 investigation that resulted in no criminal or fraud charges pursuant to
5 falsehoods promulgated by Stroud and Cornejo, but has also been the object
6 of 3 retaliatory audits, and has loss of his good reputation in the community
7 due to the actions of IRS Agent Trinh Diep who works in conjunction with
8 Stroud. Further, his personal reputation as a minister has been severely
9 damaged as a result of the actions of IRS Agent Trinh Diep. (See
10 **Declaration of John B. Ramirez**)
11

12 53. The dissolved California corporation Pro Business Coach, Inc. is
13 currently the object of 3 retaliatory audits due to the actions of IRS Agent
14 Trinh Diep.
15

16 54. Petitioners are informed, believe, and on that belief allege that
17 Cornejo, Stroud and Diep, all work out of the very same IRS office located in
18 Santa Ana, California, that they have conspired to violate the rights granted to
19 them by the Tax Reform Act of 1976, and the IRS Restructuring and Reform
20 Act of 1998. Additionally, their violations also include but are not limited to,
21 witnesses tampering, harassment, abuse of process, and retaliation for the sole
22 purpose of preventing the discovery of Stroud's, and now Cornejo's
23 inefficiency and incompetence, and all of these actions were performed under
24 color of federal authority.
25
26
27

Substantiation For The Allegation That The Summons Were Issued For An Illegal Purpose

**All Of The Actions Undertaken By The IRS And Its Agents Against The
Petitioners Have Been For The Illegal Purpose Of Covering Up The
Incompetence Of Stroud, And Cornejo In Complicity With Other Agents
That Violate The IRS Restructuring and Reform Act Of 1998**

Petitioners hereby reallege and incorporate, as though set forth in full at this place, Paragraphs 1 through 54, inclusive above.

55. When Stroud conducted her audit of Christopher Holden and his medical practice, she counted all the moneys deposited into his corporate bank account as income, including the loans he deposited to maintain a failing practice, and then denied his legitimate business expenses. Then she spent thousands of dollars to prove that Christopher Holden was guilty of tax evasion. She also opened audits on anyone and any business associated with Christopher Holden to further substantiate her actions. To date her efforts have resulted in over 12 Tax Court cases with more on the way - the likelihood of the government prevailing in these cases are slim and none.

56. When Stroud reached the "point of no return", after spending thousands of man-hours and government dollars, she realized that her case against Dr. Holden would fail due to her lack of practical business knowledge, incompetence, and laziness. Further, EA Channels informed her that the U.S. Bankruptcy had already gone through all of Dr. Holden's finances during his 2009 Chapter 7 bankruptcy, and Jane Garcia's 2010 Chapter 7 bankruptcy. Stroud also became aware that Dr. Anjana Sura failed to take a large portion

1 of the deductions to which she was entitled, and now the government will
2 have to refund her a substantial amount of money.
3

4 57. Seeing that her competency would soon be called into question,
5 Stroud enlisted the help of her supervisors, Isabel Cornejo, Trinh Diep, and
6 others to cover up her own incompetence. It is a well-known fact that every
7 year the IRS must get rid of its own bad apples as a result of the investigations
8 conducted by the Treasury Inspector General. In this economy, Stroud did not
9 want to be one of those agents that the Treasury Inspector General eliminates
10 from the service. Thus, using the power of her office, she has made
11 misrepresentations to the IRS about the Petitioner Ramirez and EA Channels,
12 who she holds personally responsible for her current predicament. It is still
13 her hope to discredit the testimony Ramirez will give in the upcoming tax
14 court hearings involving Dr. Holden and others.

15 58. Knowing that the courts seldom rule in favor of a taxpayer
16 asserting a Fourth Amendment claim, Stroud, Diep, and Cornejo felt confident
17 in successfully using the power of the IRS to harass and intimidate Petitioner
18 Ramirez and his associates into capitulating to an action that they could
19 dictate. They also felt that they could pursue a course of retaliation against
20 Ramirez and his associates so as to ruin them, their livelihood, and their
21 reputations while claiming that the real reason was to "investigate" Ramirez
22 and his associates. As a result of their actions, Stroud, Diep, and Cornejo
23 have violated the Petitioners' Fourth Amendment rights while acting under the
24 color of federal authority.

25 59. Even though the IRS has broad investigative powers that are
26 usually always upheld by the courts, these powers should be tempered in a
27

case where an illegal purpose by the IRS agent is alleged. Significantly, Petitioner Ramirez has never refused to provide information to the IRS Agents, but rather he only asked for an explanation for the items they was requesting. If Cornejo and her associates had provided some substantiation for their requests then Ramirez would be making this petition in bad faith. However, this is not the case. Cornejo and her associates have never provided any substantiation for their allegation that Ramirez created tax shelters and that he prepares and files income tax forms for his clients. Small wonder that she cannot provide any substantiation - there is none.

60. Thus, all actions taken by Cornejo and Diep against the Petitioners are a result of the misrepresentations of Stroud, are the basis for the following violations of Petitioners' constitutional rights by these federal agents who independently acted, on their own initiative, under the color of federal authority for the purpose of covering up their own incompetency. These independent actions by Stroud, Cornejo and Diep are not actions taken in the course of their job functions with the IRS; however, it is clear that the actions they have undertaken were done so purely for their own purposes and not on behalf of the Untied States of America.

The Abuse of the Issuance of Summons By The IRS Is A System Wide Practice

61. The source of these violations by the IRS Agents are the result of policies and procedures that began in the Santa Ana, California office as promulgated by Stroud, Cornejo and Diep, and later spread to other IRS offices located in San Diego, Laguna Niguel and San Bernardino. Other IRS

Agents and supervisors have worked in consort with Stroud, Cornejo and Diep in an effort to draw attention away from the wrong doings of these IRS Agents. The violations are the result of the lack of training, lack of understanding business operations in general, ignorance of what is required to operate a business, ignorance of the law, as well as negligence and incompetence. The IRS auditors and supervisors that have acted in complicity with Stroud, Cornejo and Diep are: Christopher Hall, Jennifer Parsons, Joanna Gutierrez, Catherine H. Martinez, Maria Ramirez, Mary Linan, Annie Tran, Lindy Liu, Mayank H. Patel, David Cho, Joseph Creede, Hung Pham, Hector Rivera, Brian McDonough, and Andrew K. Hong. After being involved with a multitude of audits and Tax Court preparations, a pattern of audit abuse has emerged that indicates a methodology employed by the IRS employees that is seen across the Southern California Region that appears to be practiced on a large scale to indicate a program of intentional constitutional violations sanctioned by the IRS as a whole when auditing a small business and individuals. They are as follows:

a. All audits begin with a demanding tone by the agents that indicate to a taxpayer that if cooperation is not forthcoming then criminal charges will be filed.

b. If the small business is incorporated or works as a partnership, IRS Agents consider any business organization to be an abusive tax shelter.

c. It is typical in an audit of a business organization, or an individual, for the IRS to disregard all business deductions and pass

1 all the business's tax liabilities to the individual taxpayer.
2

3
4 d. IRS Agents attribute all money in a business bank account to
5 be income even if personal capital or loans are deposited in order to
6 keep the business viable.

7
8 e. The vast majority of IRS agents have never owned or
9 operated a business and cannot or prefer not to understand the
10 meaning of a legitimate business deduction.

11
12 f. When an IRS agent is attempting to serve documents to a
13 taxpayer they do not adhere to the laws of service of process of the
14 state in which they operate in violation of the Erie Doctrine. Service
15 documents are taped to a door in windy weather, placed on doorsteps
16 when no one is present, send certified mail without a return receipt to
17 prove that the document was actually delivered, throw documents in
18 the back yard or attach them to a fence, drop them on the floor of a
19 place of business, attempt a third party service without also sending
20 the requisite mailing, or give them to a neighbor to deliver. This
21 practice often results in a privacy violation to the recipient.

22
23 g. IRS agents are blatant in their violations since they feel that
24 their immunity will protect them and are very vocal about this to tax
25 professionals. Taped interviews with IRS auditors are available upon
26 request.

27 h. It is a well-known fact that a tax audit can cost from

\$5,000.00 to \$25,000.00 and up to \$50,000.00 if a taxpayer decides to go to Tax Court. Thus, it has become very common for IRS Agents to open a series of audits on a single taxpayer under their own authority in order to place a financial burden on the taxpayer that is so heavy that the taxpayer is forced to close his business, agree to unfavorable terms due to financial expediency, declare bankruptcy, or give up and join an underground economy.

i. In line with (h) above, IRS Agents abuse the power of their office by demanding records to be constructed in the manner that they dictate, regardless as to whether or not such reconstruction is reasonable or logical. This becomes very costly for the taxpayer. Then if the IRS Agent is not satisfied with the organization of documents, the Agent will disallow legitimate deductions.

j. The Southern California IRS offices almost always invariably deny all requests to move an audit to another location when a taxpayer makes such a request in spite of the fact that tax records or the taxpayer's tax preparer lives in another state or county. The IRS intentionally undertakes this action because it will increase the cost of an audit to the taxpayer such that he would be forced to capitulate to unfavorable conditions.

k. IRS Agents often apply their own personal arbitrary and capricious feelings to determine a tax liability rather than applying the IRS Code in order to harass the taxpayer and increase the cost of an audit.

1 1. IRS Agents apply a more stringent burden of proof on the
2 taxpayer than the law requires harassing the taxpayer and increasing
3 the cost of an audit. However, this tactic more often than not, creates
4 the necessity for the taxpayer to petition the Tax Court in order to
5 obtain a fair ruling regarding the acceptance of tax deductions.
6

7 m. However, the most egregious of the IRS actions is the
8 constant practice of employing retaliatory audits on a taxpayer,
9 his/her tax preparer, and the preparer's associates and or employees
10 that violates their own policy. (See Exhibit L) Along with this
11 practice is the constant harassment frequently employed under the
12 color of federal authority.

14 62. As taxpayers, the Petitioners view these practices as not only a
15 violation of their constitutional rights, but also a waste the government's
16 resources without any accountability. The following series of events are not
17 isolated to one or two IRS Agents, but a system wide problem that forces
18 taxpayers into near bankruptcy while IRS Agents are free to make mistakes
19 and ruin the lives of many honest taxpayers without a care to the devastation
20 they cause and without fear of any consequences. The preceding facts and
21 circumstances not only happened, but continue to be ongoing. (See Exhibit
22 K)
23

24 **The Summons To Petitioner Ramirez Was Issued For The
25 Illegal Purpose Of Witness Tampering Under The Color Of Law**
26

27 63. Petitioners incorporate by reference the preceding paragraphs 1

1 through 62 in support of this Petition.

2
3 18 USC § 1512(b) states:

4 “(b) Whoever knowingly uses intimidation, threatens, or corruptly
5 persuades another person, or attempts to do so, or engages in
6 misleading conduct toward another person, with intent to—

7 (1) influence, delay, or prevent the testimony of any person
8 in an official proceeding;

9 (2) cause or induce any person to—

10 (A) withhold testimony, or withhold a record,
11 document, or other object, from an official
12 proceeding;

13 (B) alter, destroy, mutilate, or conceal an object with
14 intent to impair the object’s integrity or availability
15 for use in an official proceeding;

16 (C) evade legal process summoning that person to
17 appear as a witness, or to produce a record, document,
18 or other object, in an official proceeding; or

19 (D) be absent from an official proceeding to which
20 such person has been summoned by legal process; or

21 (3) hinder, delay, or prevent the communication to a law
22 enforcement officer or judge of the United States of information
23 relating to the commission or possible commission of a Federal
24 offense or a violation of conditions of probation supervised release,
25 parole, or release pending judicial proceedings; shall be fined
26 under this title or imprisoned not more than 20 years, or both.”

1 64. This particular portion of the statute applies here since Stroud,
2 Diep, and Cornejo, along with their other accomplices are intentionally trying
3 to prevent the Plaintiff from testifying on behalf of Christopher Holden and his
4 ex-wife. They are so intent on this purpose that they are willing to assassinate
5 the character of the witness, and taint his testimony at trial. It is a well-known
6 fact that courts employ not only an analysis of law and facts in deciding their
7 cases, but also employ “impression” to establish credibility of witnesses.
8

9 65. The federal witness tampering statute applies broadly to any
10 illegal behavior undertaken in an effort to have a witness not testify, or testify
11 untruthfully, in any legal proceeding. The statute runs the gamut in terms of
12 harm incurred upon a witness. Killing or attempting to kill a witness,
13 knowingly using intimidation or physical force or “corruptly persuading” a
14 witness, and intentionally harassing the witness are all outlawed under the
15 statute. The punishment level is directly proportional to the severity of the
16 crime: while a person convicted of having a witness killed can be sentenced to
17 life imprisonment, a person convicted of harassing a witness into testifying
18 untruthfully cannot be punished by more than a year of imprisonment.

19 66. In order to obtain a conviction for most criminal statutes, the
20 prosecution must show that the defendant possessed a requisite mental state.
21 There are four different mental states applied to criminal statutes, based upon
22 the culpability level of the defendant. The mental states, in increasing order of
23 culpability, include negligence, recklessness, knowing behavior, and
24 intentional behavior. Interestingly enough, for the witness tampering statute,
25 as the level of threats and violence escalate, the level of culpable mental state
26 lowers. While proving a defendant intentionally harassed a witness requires an
27 intentional mental state, the prosecution need only prove the slightly less

1 stringent mental state of “knowing” in cases involving physical force or
2 intimidation. In cases involving killing a witness, the prosecution does not
3 have to prove any mental state on the part of the defendant. In addition, a
4 “proceeding” as defined by the statute is not limited to the courtroom; it can
5 include an investigation. Finally, the statute covers evidence beyond witness
6 testimony by holding it a crime to “corruptly persuade” a witness to “alter
7 documents” that would be used in an official proceeding.

9 67. In this case, Stroud has exhibited proof of her state of mind and
10 how desperate she is to obtain a conviction of tax evasion on Christopher
11 Holden and his ex-wife. Her frustration is seen in her usage of the power of
12 her office to audit anyone and any entity related to Christopher Holden, M.D.
13 so as to justify her actions, and in tampering with a witness, and retaliation
14 under color of federal authority.

The Issuance of Summons For An Illegal Purpose Is Also Used to Violate 26 USC § 7609(a)(1)

19 68. Under the terms of the Tax Reform Act of 1976, in cases where
20 the records of certain designated third-party record keepers are summoned by
21 the IRS, the taxpayer himself must be notified of the issuance of the
22 summons. This law specifically applies to "any accountant".

23 69. Ronald J. Channels is an enrolled agent, and as such is considered
24 an accountant under the law. The Petitioners have been informed by EA
25 Channels that Agent Cornejo went to his office, with summons in hand,
26 seeking information regarding the clients that both he and Petitioners Pro
27 Business Coach, Inc. and Ramirez have in common. EA Channels informed

1 Petitioners Pro Business Coach, Inc. and Ramirez that Cornejo made it clear
2 that he would have no choice but to supply her with the information she
3 requested. However, Petitioners Pro Business Coach, Inc. and Ramirez were
4 never informed by summons or by any correspondence that a third party was
5 being contacted to provide information that might be construed to be against
6 them.

7
8 70. This action by Cornejo is a specific denial of the Fourth
9 Amendment rights to which the Petitioners are entitled, and a violation of 26
10 USC § 7609(a)(1).

11
12 71. Likewise, the Tax Reform Act of 1976 requires that cases where
13 the records of certain designated third-party record keepers are summoned by
14 the IRS, the taxpayer himself must be notified of the issuance of the
15 summons. Trinh Diep, in a previous action, issued a summons to Union Bank
16 for Records on a Trust known as the Wegener Family Trust without informing
17 Ramirez and with the full knowledge that he would be out of the country
18 when the summons was issued.

19
20 72. This action by Diep is a specific denial of the Fourth Amendment
21 rights to which the Petitioners are entitled, a violation of 26 USC §
22 7609(a)(1), and an abuse of process since Diep was pursuing the ulterior
23 motive of covering up her incompetence and that of Stroud and Cornejo, and
24 for the specific reason of causing financial damage to the Petitioners.

1 **The Summons Issued In This Case And In Previous Cases Were Intended**
2 **Only For Harassment, Intimidation, Character Assassination, And**
3 **Retaliation**

4 73. Petitioners are informed, believe and on that belief allege that the
5 issuance of all the summons by Stroud, Cornejo and Diep, and their
6 accomplices were performed for the illegal purposes as previously described
7 in Case No. SACV12-02100 JVC(MLGx), and Case No. SAVC13-00268
8 JVC(MLGx). Petitioners assert that the issuance of the summons was only a
9 continuance of the wrong doings that have been previously mentioned in those
10 cases, and that there is no basis or probable cause for the violations of the
11 Petitioners Ramirez and Pro Business Coach, Inc.'s Fourth Amendment rights
12 for the following reasons.

14 74. In the letter to Petitioner Ramirez dated May 14, 2012, (Exhibit
15 I) IRS Agent Gail Kaipio stated, "we are determining whether you engaged
16 any activity including the preparation of false returns and participation in tax
17 avoidance transactions subject to penalties and injunctions under I.R.C.
18 sections 6694, 6695, 6700, 6701, 7402, 7407 and 7408. These IRS Codes do
19 not apply to any activity that the Petitioner Ramirez has undertaken.

21 75. I.R.C. sections 6694 and 6695 deal with penalties on tax preparers
22 who understate a taxpayer's liability. Petitioner Ramirez is not a tax preparer,
23 and never has been one. He always has a CPA or an EA file his own taxes,
24 and the taxes of any clients he might have.

26 76. I.R.C. sections 6700 and 6701 deal with penalties involving
27 "statements" made by a person who organizes an abusive tax shelter with

1 respect to the allowability of any deduction or credit. First of all, there is no
2 proof that the Petitioner Ramirez made a “statement” regarding the
3 allowability of any deduction or credit, and when Petitioner Ramirez asked the
4 IRS for that proof none was forthcoming. Secondly, but most significantly, an
5 “abusive tax shelter” is not defined anywhere in the entire Internal Revenue
6 Code.

7
8 77. I.R.C. section 7402 deals with the jurisdiction of the U.S. District
9 Court to enforce a summons and the general jurisdiction of the U.S. District
10 Court with regards to actions involving the Internal Revenue Service. This is
11 clearly a statement of jurisdiction, and not a basis for a cause of action against
12 Petitioner Ramirez.

13
14 78. I.R.C. section 7407 deals with actions to enjoin a tax return
15 preparer. This does not apply to Petitioner Ramirez because he is not a tax
16 return preparer and never claimed to be one. Further, Petitioner Ramirez
17 works almost exclusively with firms such as Channels and Channels to
18 prepare tax returns.

19
20 79. I.R.C. section 7408 deals with the jurisdiction of the U.S. District
21 Court to enjoin specified conduct. However, “specified conduct” is defined
22 and related to penalties to be assessed for violations by tax preparers for
23 understatements of tax liabilities and for persons making “statements” with
24 respect to the allowability of any deduction or credit. This is clearly a
25 statement of jurisdiction, and not a basis for a cause of action against
26 Petitioner Ramirez.

27 80. Therefore, considering that the basis of the summons issued by

1 Cornejo is, pursuant to letters from the IRS (**Exhibits G & I**), I.R.C. sections
2 6694, 6695, 6700, 6701, 7402, 7407 and 7408, there is no basis or purpose for
3 the summons because I.R.C. sections 6694, 6695, 6700, 6701, 7402, 7407 and
4 7408 do not apply to Petitioner Ramirez.
5

6 81. There can be no doubt, considering the state of mind of Stroud,
7 Cornejo, Diep and their accomplices, as indicated in conversations with EA
8 Channels and Ramirez, that the use of the summons that have been issued
9 were for the ulterior motive of attempting to intimidate a witness and retaliate
10 against the witness and his related businesses for the purpose of keeping him
11 from testifying on behalf of Christopher Holden, M.D. and his ex-wife. When
12 those efforts failed, they were also willing to, under color of federal authority,
13 discredit Petitioner Ramirez's testimony at trial, which they did
14 unsuccessfully attempt to do at the Tax Court Hearing for Dr. Holden held in
15 December, 2013. This act by Stroud and her accomplices, is no less than a
16 willful and malicious attempt to tamper with a witness in a federal tax case in
17 a clear violation of 18 USC § 1512.
18

19 82. It is well-known by Agents Cornejo and Diep that the U.S.
20 District Court's decision regarding the Petitioner's previous Motion to Quash
21 Summons and *Bivens* complaint are presently in the hands of the Ninth Circuit
22 Court of Appeals. This has stopped their alleged investigative efforts and has
23 frustrated their actions against the Petitioners at this time. This fact is well-
24 known to the Petitioners, as a result of the conversations Cornejo has had with
25 EA Channels, and those Ramirez had with Diep. Filing summons to the same
26 banking institutions over and over again is no less than a deliberate attempt to
27 increase the cost of litigation, and is a retaliation for the Petitioner Ramirez's
use of his legal rights. This is pure and simply an act of retaliation since the

1 information Cornejo and Diep seek is already in the possession of the IRS.
 2 This act of retaliation is in violation of IRS Restructuring Act of 1998 Section
 3 1203 that prohibits the retaliation of an IRS employee against a taxpayer
 4 under pain of termination.

5

6 **The Intentions Of The IRS Agents Are Betrayed By Their Actions**
 7 **And Conversations With EA Ronald J. Channels**

8

9 83. In conversations with EA Channels, Cornejo has indicated that
 10 she firmly believes Stroud's assertion that Petitioner Ramirez is the master
 11 mind behind a plot to deprive the United States of America of tax revenues by
 12 creating business entity organizations such as corporations, Limited Liability
 13 Companies, associations, and tax exempt entities. However, Cornejo admitted
 14 to EA Channels that she had never been in business for herself, and does not
 15 know the difference between asset protection for purposes of protection from
 16 civil liabilities, and the establishment of tax shelters. When EA Channels
 17 attempted to enlighten her as to the difference between tax evasion and
 18 establishing business entities to protect business assets, Cornejo did not
 19 appear to understand the difference. At some time thereafter, it appears that
 20 Cornejo realized that her incompetence and ignorance about business
 21 operations would come into question since Stroud and Diep all work in the
 22 Small Business/Self-employed division of the Santa Ana IRS office. Fearing
 23 the same outcome that Stroud was facing, Cornejo has sought to shift attention
 24 away from herself by involving IRS Agent Trinh Diep. (**See Exhibit K**)

25

26 84. Trinh Diep, a recently hired IRS agent, has been a willing
 27 scapegoat and accomplice for Stroud and Cornejo. During the month of July

1 she began auditing any company or individual involved with Christopher
2 Holden, M.D. Diep and is currently investigating and auditing all of those
3 companies and individuals associated with Christopher Holden that Stroud
4 had previously placed under IRS scrutiny. This includes the Petitioners
5 Ramirez, Anderson and Pro Business Coach, Inc. However, at her meeting
6 with the Petitioner Ramirez, she admitted that she had never been in business
7 for herself and does not know the difference between asset protection for
8 purposes of protection from civil liabilities and the establishment of tax
9 shelters. When Petitioner Ramirez attempted to enlighten her as to the
10 difference between tax evasion and establishing business entities to protect
11 business assets, Diep told him that the difference was irrelevant. Still, at the
12 meeting, Diep was informed by Petitioner Ramirez how the IRS and its agents
13 had been using the summons on the financial institutions affiliated with the
14 Plaintiff and that the use of the summons in this case was an aspect of witness
15 tampering, intimidation, and retaliation.

17 85. The Petitioners are informed, believe, and on that belief allege
18 that Diep is working in conspiracy and complicity with Stroud, either on her
19 own or in conjunction with their respective supervisors, to inflict the same
20 harm upon Petitioner Ramirez that Stroud and Cornejo have previously
21 attempted. It has quickly become apparent to her that in dealing with
22 Petitioner Ramirez, that she lacks the knowledge and skills that would be
23 required for someone working in the Small Business/Self-employed division
24 of the Santa Ana IRS office. By now Diep, realizes that she will also be
25 called to task, just like Stroud and Cornejo, for her ignorance and
26 incompetence in business matters. Also, just like Stroud and Cornejo, her job
27 will soon be in jeopardy. Then just like Stroud and Cornejo, by issuing

summons on banking institutions previously summoned and currently the subject of two federal court actions, she has proven her willingness to continue violating the Plaintiff's Fourth Amendment rights and issue a summons for an improper purpose under color of federal authority. (See **Exhibit K**)

The Issuance Of A Summons For An Illegal Purpose Is Also An Abuse Of Process

86. Petitioner Ramirez has information, is informed, believes and on that belief alleges that Stroud, Cornejo and Diep have obtained a vast amount of information regarding Ramirez, his business associates, his clients and his business entities so as to be fully informed regarding his activities and the activities of the various business entities he either operates or conducts business transactions based upon a recently received FOIA inquiry. They are also aware of the various bank accounts he holds at Union Bank and his relationship with that bank.

87. The issuance of a third party summons is an act authorized by statute and enforced through the courts. However, in this case, Stroud, Cornejo and Diep have used the court process to continually serve summons after summons on the same bank and bank accounts operated by the Petitioners for the ulterior motive of increasing the cost of the taxpayer's defense as well as vindictive harassment. In this case the issuance of the summons is collateral to the object of the process and has resulted in a perversion of the judicial purpose.

1 88. The resulting damage is suffered by the Petitioners, the
2 Government, and the District Court as well. For each summons that is issued
3 for an illegal purpose, the Petitioners must defend themselves and their
4 property by having to file a motion to quash summons. A more insidious and
5 ulterior purpose achieved by Stroud, Cornejo and Diep is that the Petitioners
6 are constantly forced to spend time and money, that they can ill afford, to
7 defend against their actions in court. The constant filing of summons to the
8 same bank and involving the same person is obviously designed to increase
9 the cost of litigation for the Claimant. Likewise, the District Court is then
10 forced to use its limited resources to adjudicate the same issues over and over
11 again.

12 89. Significantly, the actions of Stroud, Cornejo and Diep have been
13 undertaken to inflict unjustifiable collateral damage to Petitioner Ramirez in
14 order to damage to his reputation, as well as making him lose time and money.
15 Typically, the person who abuses process is interested only in accomplishing
16 some improper purpose that is collateral to the proper object of the process.
17 For this reason the actions of Stroud, Cornejo and Diep, apart from the other
18 causes of action herein asserted can also be interpreted as an abuse of process.

19 90. Further, if the IRS Agents used their powers of investigation,
20 assessment and collection of taxes for the ulterior motive of retaliation,
21 harassment and violations of 26 USC § 7609 (a)(1), and 18 USC § 1512, this
22 can also be interpreted as an abuse of process. By its very definition, abuse of
23 process is, "the improper and tortuous use of legitimately issued court process
24 to obtain result that is either unlawful or beyond the process scope." See
25 Black's Law Dictionary Ninth Edition (2009)

91. However, to bring this definition to within the scope of the actions committed by the IRS Agents herein described, the Court should look at *Restatement (Second) of Torts* § 682 (1977) that states. "One who uses a legal process, whether criminal or civil, against another primarily to accomplish a purpose for which it is not designed is subject to liability to the other for harm caused by the abuse of process." This entire Petition has centered upon the actions of Stroud, Cornejo and Diep, their supervisors, and their accomplices who have, and continue to use their powers, particularly their power to issue summons, for an illegal purpose. There can be no better example of abuse of process.

92. Further, it is not only an abuse of process to issue a summons for an improper purpose, it is also a violation of the IRS Restructuring and Reform Act of 1998 in that the issuing IRS Agents who know that the summons is issued for an improper purpose are stating under oath that the summons is being issued for a proper purpose. Such a willful representation by an IRS Agent is an action worthy of compensation to the taxpayer and the discharge of the IRS employee.

Justification Of Damages

93. The Petitioners have expressed their willingness to go to Tax Court to resolve the issue of the retaliatory audits that they have been subjected to. However, the damages each of these taxpayers will suffer would include, but are not be limited to; preparation of documents for each audit, preparation of documents for Tax Court, representation by an attorney, Tax Court filing fees, cost of paralegal document preparation, loss of income

1 during the process of preparing for and attending Tax Court, and perhaps even
2 the cost for an appeal to the Ninth Circuit Court of Appeals, as well as all the
3 fees, costs of preparing briefs, and mailing as may be required by that Court.
4

5 94. Pursuant to the IRS Restructuring and Reform Act of 1998, a
6 taxpayer can be paid up to \$100,000.00 in damages for any violation of the
7 IRS Code by an IRS Agent. Besides the Petitioners, there are over 40
8 taxpayers that have been damaged by the retaliatory audits. Additionally the
9 firm of Channels and Channels, Inc. has suffered the loss of reputation and
10 income as a result of the retaliatory audits. Therefore, under these conditions,
11 and considering that the damages are on going, the Petitioners will be seeking
12 \$100,000.00 in monetary damages per each retaliatory audit, at this time the
13 estimate of the initial total is \$900,000.00 - this amount is authorized by law.
14

15 95. After the Tax Court hearing of Dr. Christopher Holden held on
16 December 13, 2013, Dr. Holden, EA Channels and Ramirez spoke to IRS
17 Attorney Miles Friedman about a global settlement. They have had a
18 conversation since that time in the hopes of putting an end to the endless
19 litigation that will cost the Government and the Petitioners thousands of
20 dollars. Whereas, Mr. Friedman appeared open to further discussions, he did
21 indicate that the decision would eventually be in the hands of the IRS, and that
22 he was powerless to do more than urge his attorneys, the government, and the
23 Petitioners to try and use good sense.
24

25 96. To this end, the Petitioners have joined with other Claimants in
26 filing an Administrative Claim with the Commissioner of the Internal
27 Revenue Service, attached hereto, excluding exhibits, as (**Exhibit K**).

CONCLUSION

The issuance of a summons for an illegal purpose is a continuation of witness tapering that has been brought to the attention of the District Court in two previous actions. Significantly, witness tampering is not an act that occurs in connection with any duty performed on behalf of the United States.

There can be little doubt that the current summons to the Petitioners' financial institutions is another factor involved in a concerted effort of deliberately and willfully violating the Petitioners' constitutional rights for the purpose of covering up the incompetence of Stroud, Cornejo, and now Diep. The Petitioners have met the threshold of proof required to establish that Stroud had the state of mind and the motive to tamper with Petitioner Ramirez's testimony, so as to cover up her own incompetence, and that she used the power of her office to intimidate and harass them in violation of the IRS Restructuring and Reform Act of 1998.

The same can be said of Stroud's primary accomplice, Isabel Cornejo, who also has the state of mind and motive to cover up Stroud's incompetence, as well as her own lack of business knowledge, that is required for her own job. Obviously their supervisors have a vested interest maintaining the integrity of the IRS, at any cost, for fear of losing their own jobs.

If Petitioner Ramirez was actually guilty of the acts Stroud and Cornejo want to accuse him of, Stroud and Cornejo could have charged him with those accusations years ago since Petitioner Ramirez has been in business in Southern California since 1986. If Petitioner Ramirez was making a fortune selling Tax Shelters, and an audit revealed such a circumstance, he

would have been the subject of such an investigation as early as mid 2010. The fact that Stroud has waited until two months before trial is clear and convincing proof that there is no basis for the summons and that her intentions were to harass, intimidate and deprive him of his constitutional rights.

The involvement of IRS Agent Trinh Diep, in issuing a summons to banks she knew have already been summoned serves only to indicate the level of vindictiveness and conspiracy that the Santa Ana IRS office is willing to commit in order to cover up the incompetence and inefficiency of that office and its agents that is a clear abuse of process. This Court should keep in mind that all of these agents and their supervisors practice their trade at 801 W. Civic Center Dr., Ste. 200, Santa Ana, Ca. 92701. Thus, the issuance of multiple summons to the same financial institutions at different times for an illegal purpose that force an innocent victim to go to the time, trouble and expense of continually filing actions in federal court is not only reprehensible, but worthy of Rule 11 sanctions.

Significantly, the actions taken by Stroud, Cornejo, and now Diep and other auditors clearly indicates that the procedure of issuing summons for an illegal purpose is a system wide practice that is sanctioned by the Commissioner of the IRS in the same manner that he sanctioned the denial of Tea Party requests for 501(c)(3) status for their organizations.

WHEREFORE, Petitioners pray for judgment as follows:

1. That all Summons issued by the IRS on financial institutions affiliated with the Petitioner be quashed, and

1 2. That Beth E. Stroud, Trinh Diep, and Isabel Cornejo and any other IRS
2 agent who participated with them have their employment terminated pursuant
3 to the IRS Restructuring and Reform Act of 1998, and
4

5 3. For the Respondent to assume the costs of bringing this action, and other
6 related actions to the District Court and Court of Appeals, and any other costs
7 so ordered by the Court, and
8

9 4. For this Court to act as the judicial tribunal as indicated by the IRS
10 Restructuring and Reform Act of 1998 and determine if the IRS Agents
11 violated provisions of the IRS Restructuring and Reform Act of 1998.
12

13 5. Refer this matter to the U.S. Attorney General and the Inspector General
14 for prosecution for witness tampering by Beth E. Stroud, Gail Kaipio, Isabel
15 Conejo, Linda J. Petrillo, Trinh Diep, and any supervisor who authorized the
16 summons and the investigation of the Petitioners, and
17

18 6. For all reasonable attorney fees incurred by the Petitioners for
19 consultations paid involving this action and other related actions; and, if
20 attorney representation becomes a reality in this case, for an award of all
21 reasonable attorney fees involved in the adjudication of this and other related
22 cases.
23

24 7. For all reasonable professional accounting fees incurred by the Petitioners
25 for consultations and representations paid involving this action and other
26 related actions in a total amount to be determined at trial, and
27

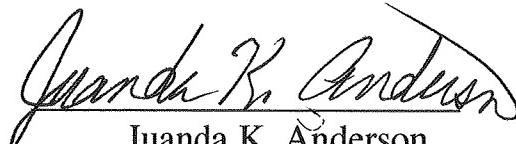
- 1 8. For the payment of paralegal fees in the amount of \$200.00 per hour for
2 preparation of all documents involved in this action and other related actions,
3 in a total amount to be determined at trial, and
4
5 9. For each of the Petitioners to be awarded \$100,000.00 for each retaliatory
6 audit that they have been subjected to, and
7
8 10. Any other relief that the court finds reasonable and equitable.
9
10
11

12 Dated: April 10, 2014



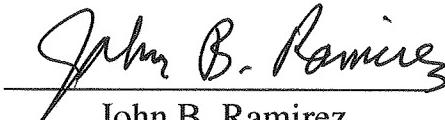
John B. Ramirez
Petitioner In Pro Se

15 Dated: April 10, 2014



Juanda K. Anderson
Petitioner In Pro Se

19 Dated: April 10, 2014



John B. Ramirez
As Alter Ego Of
Pro Business Coach, Inc.
Petitioner In Pro Se

1 Declaration of John B. Ramirez 2

3 I, John B. Ramirez aka Johnny Rhondo, declare:
4

5 I am the Petitioner in this action. I am still the key witness in the U.S.
6 Tax Court No. 14915-11 and a named witness in several Tax Court cases yet
7 to come to trial. My full name, pursuant to Hispanic cultural traditions is John
8 Baptist Ramirez y Castro y Perez y Rhondo. As an actor member of
9 SAG/AFTRA and writer, director and producer, I am also known as Johnny
10 Rhondo in the entertainment industry. I am the Founder of the Church of the
11 Revelation, a Gnostic 26 U.S. § 501(c)(3) religious organization that has been
12 in existence since 1978. In the Church of the Revelation I am known as Rev.
13 John Ramirez Rhondo. Since the attainment of good health is a Gnostic
14 religious principle, I have worked for many years with health care providers
15 and aided their efforts in research and development. Even though I am a
16 Gnostic minister, for the majority of my working life I have worked as a
17 consultant for business organizations and operations. I have been in business
18 in Southern California since 1986, and I currently reside in the city of Orange,
19 in Orange County California. I am also the named responsible person for the
20 disposition of assets and liabilities of the dissolved California Corporation Pro
21 Business Coach, Inc. (**Exhibit F**)
22

23 This declaration is made in support of this Petition to Quash the third
24 party summons issued by the Internal Revenue Service to third party financial
25 institutions. The facts stated in this declaration are within my personal
26 knowledge, and if called on as a witness, I could competently testify thereto.
27

28 I was personally served with a copy of a Summons to Union Bank and

1 BBCN Bank requesting them to produce certain documents, information and
2 bank account records belonging to me, on or about April 3, 2014. I accepted
3 service of a copy of a Summons to Union Bank requesting them to produce
4 certain documents, information and bank account records belonging to Pro
5 Business Coach, Inc., on or about April 3, 2014. I know that Juanda K.
6 Anderson was served with a copy of a Summons to Union Bank and
7 American Express requesting them to produce certain documents, information
8 and bank account records belonging to her, on or about April 3, 2014.

9

10 I have a long and well-documented history of always timely filing my
11 income taxes, and there has never been any evidence to the contrary. Until the
12 year 2012, I have never been audited, or have been the subject of inquiry by
13 the IRS for any violations of the tax code.

14

15 Christopher Holden, M.D. and his ex-wife Karen Holden, were
16 audited by IRS Agent Beth E. Stroud for the year 2007, but currently that
17 audit has been expanded to include the years 2008, 2009, 2010 and 2011. All
18 actions taken by the IRS against me and violations of my constitutional rights
19 are directly related to the audits conducted by Beth E. Stroud on Christopher
20 Holden, M.D. and his ex-wife Karen Holden.

21

22 I have been active in the medical community of Southern California
23 since 1988. Due to my interest in alternative medical therapies and traditional
24 medicine I was introduced to many medical practitioners who shared my
25 interests, and I used my organizational skills to develop organizations that
26 would allow physicians and patients to formulate mutually beneficial
27 treatment plans free of interference from Medical Boards who oppose

1 chelation therapy, and Dental Boards who still advocate amalgam as the
2 standard of care for teeth filings. Due to my efforts, chelation therapy is now
3 accepted in the State of California as a treatment of cardio-vascular disease,
4 and amalgam is no longer considered the only substance that can be used for
5 the filling of teeth.

6

7 I began working with Christopher Holden, M.D. on or about August
8 2004. At first I began working with him to resolve a problem with Medicare,
9 and later worked as a consultant for his practice to develop a medical delivery
10 system that would support alternative medical therapies. This is a function
11 that I still perform to this day.

12

13 The medical practice of Christopher Holden has been plagued with a
14 variety of disasters which include three major floods of his offices, the
15 withholding of Medicare funds on two occasions, the closure of his second
16 practice location, mounting debt, betrayal of key employees, and a divorce
17 that led to his declaring Chapter 7 personal bankruptcy in 2009.

18

19 In 2010, I know that Christopher Holden became aware that he and
20 his ex-wife were being audited by IRS Agent Beth E. Stroud for the tax year
21 2007. Christopher Holden contacted the firm of Channels and Channels, Inc.
22 for representation.

23

24 At this time I do not know exactly how much time, effort, and the
25 government's money Beth E. Stroud invested in trying to make the case that
26 Dr. Holden was evading taxes. However, considering that she requested
27 records from banks and used summons to obtain information from hospitals,
28

1 Medicare, private individuals, and his associates, I have estimated the amount
2 of the government's money she expended should be over \$100,000.00.
3

4 During the audit process for the tax year 2007, Stroud showed signs of
5 becoming "personally" involved in the audit, and when she learned that Ron
6 Channels, who had previously showed how inefficient and arbitrary her audit
7 practices were in a previous audit of one of his clients, would be representing
8 Christopher Holden and his ex-wife.
9

10 During the audit process for the tax year 2007, Stroud became
11 frustrated in her attempts to have other persons provide information that she
12 could use against Christopher Holden. When she discovered that persons such
13 as Jane Garcia, and Dr. Anjana Sura would not give her the information she
14 wanted in the manner that would prove her case, she retaliated against them
15 by auditing them and issuing notices of deficiency to them. Stroud was
16 further angered when she realized that these parties were also represented by
17 the firm of Channels and Channels, Inc. who currently represents them in
18 audits and in the filing of two U.S. Tax Court cases.
19

20 I have personal knowledge that during the audit process, Beth E.
21 Stroud had many conversations with EA Ronald J. Channels. During those
22 conversations, she indicated that she was absolutely certain that Christopher
23 Holden was guilty of tax evasion and that the information she gathered proved
24 that fact, and that other persons, particularly myself, were involved in the tax
25 evasion scheme. She also indicated to EA Channels on several occasions that
26 she was being pressured by her superiors to bring the Holden case to a close
27 with a charge of tax evasion by any means possible.
28

1 As the audit proceeded, and many missing items and information were
2 recovered by Channels and Channels, Inc. as a result of a FOIA action, Beth
3 E. Stroud became aware that John B. Ramirez possessed vital information that
4 could possibly exonerate Christopher Holden from any tax liability.

5

6 On March 28, 2011, Beth E. Stroud issued a Notice of Deficiency to
7 Christopher Holden and his ex-wife. Christopher Holden and his ex-wife
8 timely filed a Petition in the U.S. Tax Court.

9

10 After the Petition in the U.S. Tax Court was filed, Beth E. Stroud
11 informed Ron Channels that she has never had any other audits challenged in
12 the U.S. Tax Court and that she was holding John B. Ramirez personally
13 responsible for this stain on her record since she now knew that he had been
14 the practice manager for Christopher Holden for many years.

15

16 Beth E. Stroud issued statements of deficiency to Jane Garcia, Dr.
17 Holden's ex-office manager, and Dr. Anjana S. Sura, an associate of Dr.
18 Holden's. Both Jane Garcia and Dr. Sura have filed tax court petitions
19 currently in the U.S. Tax Court.

20

21 I have personal knowledge that Beth E. Stroud informed EA Channels
22 that she might lose her job, and that to prevent this from happening, her
23 supervisors were pulling off any future actions against Garcia, Sura and
24 Holden.

25

26 I have personal knowledge that Christopher Holden, M.D. and his ex-
27 wife Karen Holden timely filed a petition with the U.S. Tax Court for the year
28

1 2007, and that petition was issued the Case No. 14915-11. They have also
2 each individually filed another tax court petition for they year 2008.

3
4 As the date drew closer for the Tax Court Hearing of Christopher and
5 Karen Holden for the year 2007, Case No. 14915-11, the witnesses for that
6 case had to be disclosed prior to the 30 day Meet and Confer meeting held
7 prior to the commencement of the Tax Court Hearing. Beth E. Stroud became
8 informed that I was on the witness list, and that I would be attending the Meet
9 and Confer Meeting. Beth E. Stroud was informed by EA Channels that I
10 would be introducing facts that would be very detrimental for the case she was
11 trying to make against the Holdens. Beth E. Stroud indicated to EA Channels
12 that she feared that I might reveal information that would cause her to appear
13 incompetent at the Meet and Confer meeting that had been scheduled for May
14 3, 2011.

15
16 The IRS attorney assigned to the case, Sandy Hwang, insisted that if I
17 were to be in attendance at the Meet and Confer meeting that I should provide
18 a Form 8821 prior to that meeting.

19
20 Just prior to the Meet and Confer meeting I submitted a form 8821
21 and later received a CAF number.

22
23 Though dated by hand 4/18/2012, I did not receive the letter from
24 Linda J. Petrillo until May 1, 2012, that informed me that I was being
25 investigated for establishing abusive tax shelters. (**Exhibit G**)

26
27 I know that this was a deliberate attempt, orchestrated by Beth E.
28

1 Stroud, to prevent me from attending the meeting on May 3, 2012 (that was
2 later cancelled). However, I did respond by certified mail on May 3, 2012
3 requesting a clarification of the 4/18/2012 letter. (**Exhibit H**)
4

5 On or about May 14, 2012, I received another letter from the IRS in
6 response to his letter of May 3, 2012, but this time from Gail Kaipio.
7 (**Exhibit I**)
8

9 I responded by certified mail again asking for a clarification of the
10 documents requested. (**Exhibit J**) Just as in the case before, there was no
11 response regarding a clarification of the documents requested. Significantly,
12 whenever I asked for something specific in writing from her, I never received
13 it.
14

15 At the Meet and Confer meeting held prior to the original court date
16 of June 16, 2012, there were in attendance, EA Ronald J. Channels, Atty.
17 Walter Channels, Beth E. Stroud, Atty. Sandy Hwang, and myself. It was at
18 that time that Beth E. Stroud's discovered that I possessed all the information
19 that would ruin her entire case against Christopher Holden. Moreover, at that
20 meeting it became apparent to her and IRS Attorney Hwang that her case
21 against Christopher Holden, M.D. would be unjustified as a result of the
22 combination of verifiable accounting records supplied by EA Channels and its
23 substantiation by my testimony.
24

25 I know that Beth E. Stroud knew she had to increase her efforts of
26 intimidation in order to keep me from testifying and destroying her case. I
27 also believe that if intimidation proved unsuccessful, she was bent on
28 destroying my character and reputation so that the U.S. Tax Court would

1 discount my testimony as being unreliable.
2

3 In an effort to destroy my reputation, Beth E. Stroud has and
4 continues to intentionally misrepresent my actions to the IRS and her
5 colleagues in order to cover up her incompetent audit and investigative work,
6 so as to justify an extraordinary expenditure on behalf of the government that
7 will have a negative result on the IRS's collections, and to save her job.
8

9 It know that Beth E. Stroud began working with Isabel Cornejo in
10 order to tamper with a witness in a federal proceeding under color of federal
11 authority, and with the specific intent of violating my Fourth Amendment
12 rights, and undertaking actions of retaliation against me for appearing to
13 invoke my Fifth Amendment rights against unfounded accusations of creating
14 tax shelter and filing taxes for my clients.
15

16 I also know that Beth E. Stroud began working with Isabel Cornejo in
17 order to tamper with a witness in a federal proceeding under color of federal
18 authority and with the specific intent of violating my Fourth Amendment
19 rights and undertaking actions of retaliation against me for my appearance of
20 invoking my Fifth Amendment rights against unfounded accusations of
21 creating tax shelter and filing taxes for his clients. I believe that these actions
22 have been undertaken with the approval of their respective supervisors, who
23 both Stroud and Cornejo refuse to name, and who have worked in conspiracy
24 with Cornejo and Stroud to preserve the reputation of the IRS by covering up
25 the incompetence of both Cornejo and Stroud under color of federal authority.
26

27 I know that both Cornejo and Stroud intended to tamper with me, a
28

1 witness in a federal tax case, in violation of 18 USC § 1512 for the specific
2 purpose of covering up their own incompetence. At the present time, the U.S.
3 Tax Court has been informed about the witness tampering actions undertaken
4 by Stroud and Cornejo, but has decided not to hear the matter.

5
6 During the requisite Meet and Confer meeting held 30 days prior to
7 the commencement of the hearing scheduled for June 18, 2012, I have
8 personal knowledge that it was decided by the representatives of Christopher
9 Holden, M.D. and his ex-wife Karen Holden, and the IRS to consolidate the
10 tax years 2008 with 2007 for the purpose of judicial economy. However,
11 since that time the U.S. Tax Court has decided to rescind the consolidation
12 and is now hearing these actions separately. A new trial date for 2008 is still
13 pending.

14
15 Beth E. Stroud's misrepresentations resulted in issuance of the
16 summons to my bank (Union Bank). Whereas, I know that she will find
17 nothing there, this very act, without any substantiation, will cause great harm
18 to my reputation with the bank and the community. As a religious leader,
19 such an attack is devastating whether it is justified or not.

20
21 After the summons to Union banks was issued, I timely filed a Motion
22 to Quash Summons that was later denied, but which is now under appeal to
23 the Ninth Circuit Court of Appeals.

24
25 On or about mid October, 2012, IRS Agent Isabel Cornejo contacted
26 the accountancy and law firm of Channels and Channels, Inc. and requested
27 them to divulge information regarding their relationship with me and any
28

1 clients we have in common. Since Ronald J. Channels is an Enrolled Agent
2 and Walter Channels is an attorney, they fall under the terms of the Tax
3 Reform Act of 1976 that requires notification to the taxpayer that third party
4 record keepers are being summoned by the IRS. IRS Agent Isabel Cornejo
5 failed to inform me of the information she sought from third parties in
6 violation of 26 USC § 7609 (a). (Exhibit K)

7

8 The issuance of the second summons to Bank of America is a
9 deliberate act of retaliation by IRS Agent Isabel Cornejo who did not expect
10 that I would appeal the decision of the U.S. District Court. The issuance of
11 this summons is not meant to result in any information that is not already in
12 the hands of the IRS, but only to prevent any inquiry as to the competence of
13 both Cornejo and Stroud, and attempt to discredit my testimony at the
14 upcoming U.S. Tax Court hearing. The issuance of the second summons
15 prompted me to file a petition to quash summons on or about December 4,
16 2012, and at that time is was issued the case number SACV12-02100
17 DOC(MLGx) that has now been changed to SACV12-02100 JVS(RNBx).

18

19 At the present time, sufficient information has been provided to the
20 IRS attorney in the matter of the 2007 Tax Court hearing Case No. 14915-11,
21 to indicate that the 2007 tax return filed by Christopher and Karen Holden is
22 correct and there will be no tax liability for them that year.

23

24 I first received a Notice of Audit From IRS Agent Trinh Diep dated
25 July 10, 2012, and I made an appointment to meet her in the month of August.
26 At this meeting, a man identifying himself to be Mayank Patel attended the
27 meeting claiming he was her supervisor, but this fact has never been verified.
28 At this meeting, I informed Diep about all of the actions Stroud and Cornejo

1 had taken and my response to those actions in great detail. I also informed
2 her of the constitutional violations, retaliation, witness tampering and the
3 improper use of the summons by Stroud and Cornejo. At that meeting IRS
4 Agent Trinh Diep was also informed that Pro Business Coach, Inc. would be
5 dissolved at the end of 2012 and that I would be the last person responsible for
6 the liabilities of the corporation. The meeting ended after we agreed to meet
7 again in September, but I informed Diep that I wanted to discuss any further
8 cooperation with the firm of Channels and Channels prior to any future
9 meeting.

10
11 Obviously, the issuance of the second summons to Bank of America
12 was an act of retaliation by IRS Agent Isabel Cornejo who did not expect me
13 to appeal the decision of the U.S. District Court. I also know that the issuance
14 of this summons will not result in any information that is not already in the
15 hands of the IRS, but is rather an act of retaliation designed to prevent any
16 inquiry into the competence of both Cornejo and Stroud, and an attempt to
17 discredit my testimony at the upcoming U.S. Tax Court hearing.

18
19 On December 14, 2012, IRS Agent Trinh Diep issued a summons to
20 Union Bank of California, and Bank of America just as Cornejo had
21 previously done and which is the subject of the initial Petition to Quash
22 Summons in this case. The only difference is that Diep also added USAA
23 Saving Bank.

24
25 I know that Defendant Diep issued her summons to Union Bank on
26 Pro Business Coach, Inc., after becoming fully aware of the legal proceedings
27 against her brought on by myself, and for the purpose of causing me financial
28 harm. Further, it has come to my attention that Defendant Diep issued another

1 summons on Union Bank for the Wegener Family Trust, of which I am the
2 trustee, without contacting me first by certified mail, as is required by law,
3 and during a time that Stroud, Cornejo and Diep knew that I would be out of
4 the country and would have no knowledge of the service of the summons.
5 Further, it has also come to my attention that Diep also issued an additional 8
6 summons to Union bank without notifying me as required by law.

7

8 I know that that since Cornejo, Stroud and Diep all work out of the
9 very same IRS office located in Santa Ana, California, that they have
10 conspired to violate my Fourth Amendment rights, to include but does not
11 seem limited to, witnesses tampering, harassment, and retaliation without any
12 substantiation, and for the purpose of preventing the discovery of Beth E.
13 Stroud's inefficiency and incompetence and all performed under color of
14 federal authority.

15

16 I work closely with the firm of Channels and Channels, Inc. since they
17 and I share several clients. Since October 2012, I have observed that many of
18 our clients have received what we know to be retaliatory audits. We have also
19 observed certain audit patterns that are obviously sanctioned by the
20 Commissioner of the Internal Revenue Service. (**Exhibit K**)

21

22 I have observed that the source of the audit actions and procedures by
23 the IRS Agents are the result of policies and procedures that began in the
24 Santa Ana, California office as promulgated by Stroud, Cornejo and Diep, and
25 later spread to other IRS offices located in San Diego, Laguna Niguel and San
26 Bernardino. Other IRS Agents and supervisors have worked in consort with
27 Stroud, Cornejo and Diep in an effort to draw attention away from the wrong
28

1 doings of these IRS Agents. The violations are the result of the lack of
2 training, lack of understanding business operations in general, ignorance of
3 what is required to operate a business, ignorance of the law, as well as
4 negligence and incompetence. The IRS auditors and supervisors that have
5 acted in complicity with Stroud, Cornejo and Diep are: Christopher Hall,
6 Jennifer Parsons, Joanna Gutierrez, Catherine H. Martinez, Maria Ramirez,
7 Mary Linan, Annie Tran, Lindy Liu, Mayank H. Patel, David Cho, Joseph
8 Creede, Hung Pham. Hector Rivera, Brian McDonough, and Andrew K.
9 Hong. After being involved with a multitude of audits and Tax Court
10 preparations, a pattern of audit abuse has emerged that indicates a
11 methodology employed by the IRS employees that is seen across the Southern
12 California Region that appears to be practiced on a large scale to indicate a
13 program of intentional constitutional violations sanctioned by the IRS as a
14 whole when auditing a small business and individuals. They are as follows:
15

16 a. All audits begin with a demanding tone by the agents that
17 indicate to a taxpayer that if cooperation is not forthcoming then
18 criminal charges will be filed.

19
20 b. If the small business is incorporated or works as a
21 partnership, IRS Agents consider any business organization to be an
22 abusive tax shelter.

23
24 c. It is typical in an audit of a business organization, or an
25 individual, for the IRS to disregard all business deductions and pass
26 all the business's tax liabilities to the individual taxpayer.

1 d. IRS Agents attribute all money in a business bank account to
2 be income even if personal capital or loans are deposited in order to
3 keep the business viable.

5 e. The vast majority of IRS agents have never owned or
6 operated a business and cannot or prefer not to understand the
7 meaning of a legitimate business deduction.

9 f. When an IRS agent is attempting to serve documents to a
10 taxpayer they do not adhere to the laws of service of process of the
11 state in which they operate in violation of the Erie Doctrine. Service
12 documents are taped to a door in windy weather, placed on doorsteps
13 when no one is present, send certified mail without a return receipt to
14 prove that the document was actually delivered, throw documents in
15 the back yard or attach them to a fence, drop them on the floor of a
16 place of business, attempt a third party service without also sending
17 the requisite mailing, or give them to a neighbor to deliver. This
18 practice often results in a privacy violation to the recipient.

20 g. IRS agents are blatant in their violations since they feel that
21 their immunity will protect them and are very vocal about this to tax
22 professionals. Taped interviews with IRS auditors are available upon
23 request.

25 h. It is a well-known fact that a tax audit can cost from
26 \$5,000.00 to \$25,000.00 and up to \$50,000.00 if a taxpayer decides to
27 go to Tax Court. Thus, it has become very common for IRS Agents

1 to open a series of audits on a single taxpayer under their own
2 authority in order to place a financial burden on the taxpayer that is
3 so heavy that the taxpayer is forced to close his business, agree to
4 unfavorable terms due to financial expediency, declare bankruptcy, or
5 give up and join an underground economy.

6

7 i. In line with (h) above, IRS Agents abuse the power of their
8 office by demanding records to be constructed in the manner that they
9 dictate, regardless as to whether or not such reconstruction is
10 reasonable or logical. This becomes very costly for the taxpayer.
11 Then if the IRS Agent is not satisfied with the organization of
12 documents, the Agent will disallow legitimate deductions.

13

14 j. The Southern California IRS offices almost always
15 invariably deny all requests to move an audit to another location when
16 a taxpayer makes such a request in spite of the fact that tax records or
17 the taxpayer's tax preparer lives in another state or county. The IRS
18 intentionally undertakes this action because it will increase the cost of
19 an audit to the taxpayer such that he would be forced to capitulate to
20 unfavorable conditions.

21

22 k. IRS Agents often apply their own personal arbitrary and
23 capricious feelings to determine a tax liability rather than applying the
24 IRS Code in order to harass the taxpayer and increase the cost of an
25 audit.

26 l. IRS Agents apply a more stringent burden of proof on the
27 taxpayer than the law requires harassing the taxpayer and increasing

the cost of an audit. However, this tactic more often than not, creates the necessity for the taxpayer to petition the Tax Court in order to obtain a fair ruling regarding the acceptance of tax deductions.

m. However, the most egregious of the IRS actions is the constant practice of employing retaliatory audits on a taxpayer, his/her tax preparer, and the preparer's associates and or employees. Along with this practice is the constant harassment frequently employed under the color of federal authority. (**See Exhibit K**)

I have recently filed an initial Administrative Claim (**Exhibit K**) with the Commissioner of the Internal Revenue Service, in order to preserve the statute, in which all of the above issues have been addressed. I am working with EA Channels to file a more extensive Administrative Claim, including all of the audits filed against all of his clients, will be filed on behalf of his clients within 45 days.

I declare under penalty of perjury that the foregoing is true and correct.
Dated on April 10, 2014 at Orange, California.

John B. Ramirez
John B. Ramirez

EXHIBIT A



Summons

In the matter of JUANDA K ANDERSON

Internal Revenue Service (Division): SB/SE

Industry/Area (name or number): CAA

Periods: Calendar Year 2011 and Calendar Year 2012 - January 1, 2011 through December 31, 2012

The Commissioner of Internal Revenue

To: Union Bank of California Attn: Legal Processing Department

At: 1980 Saturn Street, Monterey Park, CA 91755

You are hereby summoned and required to appear before Trinh Diep - Employee # 1000255644 or Designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Summons Attachment

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

801 W. Civic Center Drive, MS 4206 Suite 200, Santa Ana, CA 92701-4050 (714) 347-9350

Place and time for appearance at 801 W. Civic Center Drive, Suite 200, Santa Ana, CA 92701-4050



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 1st day of May, 2014 at 9:00 o'clock a. m.

Issued under authority of the Internal Revenue Code this 1st day of April, 2014.

Signature of issuing officer

Revenue Agent

Title

Group Manager

Title

Part C — to be given to noticee

Exh A



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON (SSN: 556-88-8579)

Issued to: Union Bank of California
 Period(s): January 1, 2011 through December 31, 2012

**THE FOLLOWING REQUEST APPLIES TO ALL SPECIFIED AND UNSPECIFIED
ACCOUNTS FOR WHICH THE ABOVE INDIVIDUAL IS LISTED
AS A SIGNER OR BENEFICIARY.**

For the periods specified above, please furnish all books, papers, records, and other data concerning all accounts in which the above-named individual(s) is identified as having any ownership interests, signatory privileges, rights to make withdrawals, or for which the above-named individual(s) is shown as the trustee, co-signer, guardian, custodian, or beneficiary. This request for records includes, but is not limited to:

1. **CHECKING ACCOUNT RECORDS** including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records of all debit and credit memos, Forms 1099 issued, and exempt status documentation.
- 2.
3. **PRIVATE BANKING** including all agreements, contracts, records, books, ledgers, and other documents relating to all of the "Private Banking" agreements and relationships.
4. **SAVINGS ACCOUNT RECORDS** including signature cards, ledger cards or records showing dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued, and exempt status documentation.
5. **LOAN RECORDS** including applications, financial statements, loan collateral, credit, and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records showing the date, amount and method of repayment, checks used to repay loans and records showing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda, regardless of date.
6. **SAFE DEPOSIT BOX RECORDS** including contracts, access records, and records of rental fees paid showing the date, amount, and method of payment (cash or check)
7. **CERTIFICATES OF DEPOSIT, MONEY MARKET CERTIFICATES, AND RETIREMENT ACCOUNTS** including applications, actual instruments(s), records of purchases and redemptions, checks issued on redemption, checks used to purchase certificates, any correspondence and any Forms 1099 issued, records showing the annual interest paid or accumulated, the dates of payment or dates interest was earned, checks issued for interest payments.

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON (SSN: 556-88-8579)

8. **U.S. TREASURY NOTES AND BILLS** including all records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated showing the dates and amount of interest paid or accumulated.
9. **STOCKS AND BONDS** including all agreements, contracts, applications for account, signature cards, mutual fund accounts, commodity accounts, margin accounts, or other accounts. Such records include cash receipts, confirmation slips, securities delivered receipts, statements of account, notifications of purchase or sale, representative's stock record, account executive worksheets, correspondence, ledger sheets, cash in slips, buy and sell slips, or other records of these transactions. Documentation and correspondence about stock, municipal or corporate bond transactions, and financial counseling on any of the above.
10. **CREDIT CARD RECORDS** including the above named individual(s)' application, signature card, any credit or background investigations conducted, correspondence about the credit card accounts, monthly billing statements, individual charge invoices, repayment records showing the dates, amounts, and method (cash or check) of repayment, checks used to make repayments (front and back).
11. **PURCHASES OF BANK CHECKS** including cashier's, teller's, or traveler's check records, or money order records including the check register, file copies of the checks or money orders, records showing the date and source of payment for such checks or money orders.
12. **OTHER RECORDS** including records of Currency Transaction Reports (Form 4789), certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records include those that show the date and amount of the transaction, method (cash or check) and source of payment, destination, recipient, instruments, and statements of transactions.

Personal appearance is not necessary if the required records are received by mail by the date specified in the summons. A cover letter is required which outlines the information and records provided.

RECORD FORMAT: In lieu of hard copies, records requested can be provided in the form of magnetic media on either compact disk or 3 1/2-inch diskette, whenever available. A record layout for the data is also requested. The record layout should specify the type of information provided and actual electronic file name. Each type of information should be

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON (SSN: 556-88-8579)

recorded in a separate document; however, multiple dates may be included in the same file. The record layout should be placed in the same order as the information listed above. Also, please note that duplicate records should not be provided. If records are already included in the form of magnetic media (compact disk or 3 1/2-inch diskette), do not send duplicate hard copies because the hard copies will not be reimbursed.

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



April 8, 2014

Society for International Prosperity
1442 E. Lincoln Ave. Ste 352
Orange, CA 92865-0000

Re: Summons Internal Revenue Service

Dear Customer:

On April 3, 2014, the Internal Revenue Service served a Summons on Union Bank, N.A. We have enclosed a copy of the Summons for your reference. The Bank is required to comply with the Summons and will do so 3 business days prior to May 1, 2014.

If you wish to stop the Bank from complying with the Summons, you must follow the procedure of quashing a Summons outlined by the Internal Revenue Service on the Summons itself.

Please note that we must disregard instructions not to comply with the Summons unless you deliver to the Legal Process Department at least 3 business days prior to the production date, a copy of a petition to quash the Summons, endorsed to show that it has been filed with United States District Court.

If you have questions concerning the procedure to quash the Summons, we suggest you contact your attorney.

Should you have any questions, please contact me at 323-278-4770.

Sincerely,

Macaria Martinez
Union Bank, N.A.
Legal Process Department

Ref# S1404035



Summons

LEGAL

In the matter of JUANDA K ANDERSONInternal Revenue Service (Division): SB/SE1008202014Industry/Area (name or number): CAAPeriods: Calendar Year 2011 and Calendar Year 2012 - January 1, 2011 through December 31, 2012**The Commissioner of Internal Revenue**To: Union Bank of California Attn: Legal Processing DepartmentAt: 1980 Saturn Street, Monterey Park, CA 91755

You are hereby summoned and required to appear before Trinh Diep - Employee # 1000255644 or Designee
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
 and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
 administration or enforcement of the Internal revenue laws concerning the person identified above for the periods shown.

See Summons Attachment**Attestation**

I hereby certify that I have examined and compared this copy of the summons with the original
 and that it is a true and correct copy of the original.

Signature of IRS officer serving the summons

Revenue Agent

Title

Business address and telephone number of IRS officer before whom you are to appear:801 W. Civic Center Drive, MS 4206 Suite 200, Santa Ana, CA 92701-4050 (714) 347-9350Place and time for appearance at 801 W. Civic Center Drive, Suite 200, Santa Ana, CA 92701-4050Department of the Treasury
Internal Revenue Servicewww.irs.govForm 2039 (Rev. 10-2010)
Catalog Number 21405Jon the 1st day of May, 2014 at 9:00 o'clock a. m.Issued under authority of the Internal Revenue Code this 1st day of April, 2014.

Signature of issuing officer

Revenue Agent

Title

Signature of approving officer (if applicable)

Group Manager

Title

Part A - to be given to person summoned



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

Issued to: Union Bank of California
Period(s): January 1, 2011 through December 31, 2012

THE FOLLOWING REQUEST APPLIES TO ALL SPECIFIED AND UNSPECIFIED ACCOUNTS FOR WHICH THE ABOVE INDIVIDUAL IS LISTED AS A SIGNER OR BENEFICIARY.

For the periods specified above, please furnish all books, papers, records, and other data concerning all accounts in which the above-named individual(s) is identified as having any ownership interests, signatory privileges, rights to make withdrawals, or for which the above-named individual(s) is shown as the trustee, co-signer, guardian, custodian, or beneficiary. This request for records includes, but is not limited to:

1. **CHECKING ACCOUNT RECORDS** including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records of all debit and credit memos, Forms 1099 issued, and exempt status documentation.
2. **PRIVATE BANKING** including all agreements, contracts, records, books, ledgers, and other documents relating to all of the "Private Banking" agreements and relationships.
3. **SAVINGS ACCOUNT RECORDS** including signature cards, ledger cards or records showing dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued, and exempt status documentation.
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5. **SAFE DEPOSIT BOX RECORDS** including contracts, access records, and records of rental fees paid showing the date, amount, and method of payment (cash or check)
6. **CERTIFICATES OF DEPOSIT, MONEY MARKET CERTIFICATES, AND RETIREMENT ACCOUNTS** including applications, actual instruments(s), records of purchases and redemptions, checks issued on redemption, checks used to purchase certificates, any correspondence and any Forms 1099 issued, records showing the annual interest paid or accumulated, the dates of payment or dates interest was earned, checks issued for interest payments.

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

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9. **STOCKS AND BONDS** including all agreements, contracts, applications for account, signature cards, mutual fund accounts, commodity accounts, margin accounts, or other accounts. Such records include cash receipts, confirmation slips, securities delivered receipts, statements of account, notifications of purchase or sale, representative's stock record, account executive worksheets, correspondence, ledger sheets, cash in slips, buy and sell slips, or other records of these transactions. Documentation and correspondence about stock, municipal or corporate bond transactions, and financial counseling on any of the above.
10. **CREDIT CARD RECORDS** including the above named individual(s)' application, signature card, any credit or background investigations conducted, correspondence about the credit card accounts, monthly billing statements, individual charge invoices, repayment records showing the dates, amounts, and method (cash or check) of repayment, checks used to make repayments (front and back).
11. **PURCHASES OF BANK CHECKS** including cashier's, teller's, or traveler's check records, or money order records including the check register, file copies of the checks or money orders, records showing the date and source of payment for such checks or money orders.
12. **OTHER RECORDS** including records of Currency Transaction Reports (Form 4789), certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records include those that show the date and amount of the transaction, method (cash or check) and source of payment, destination, recipient, instruments, and statements of transactions.

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PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

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PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



April 8, 2014

Pro Business Coach, Inc.
1442 E. Lincoln Ave. Ste 352
Orange, CA 92865-0000

Re: Summons Internal Revenue Service

Dear Customer:

On April 3, 2014, the Internal Revenue Service served a Summons on Union Bank, N.A. We have enclosed a copy of the Summons for your reference. The Bank is required to comply with the Summons and will do so 3 business days prior to May 1, 2014.

If you wish to stop the Bank from complying with the Summons, you must follow the procedure of quashing a Summons outlined by the Internal Revenue Service on the Summons itself.

Please note that we must disregard instructions not to comply with the Summons unless you deliver to the Legal Process Department at least 3 business days prior to the production date, a copy of a petition to quash the Summons, endorsed to show that it has been filed with United States District Court.

If you have questions concerning the procedure to quash the Summons, we suggest you contact your attorney.

Should you have any questions, please contact me at 323-278-4770.

Sincerely,

Macaria Martinez
Union Bank, N.A.
Legal Process Department

Ref# S1404035

1404035



Summons

LEGAL

In the matter of JUANDA K ANDERSONInternal Revenue Service (Division): SB/SE1008202014Industry/Area (name or number): CAAPeriods: Calendar Year 2011 and Calendar Year 2012 - January 1, 2011 through December 31, 2012

The Commissioner of Internal Revenue

To: Union Bank of California Attn: Legal Processing Department
At: 1980 Saturn Street, Monterey Park, CA 91755

You are hereby summoned and required to appear before Trinh Diep - Employee # 1000255644 or Designee
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
 and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
 administration or enforcement of the Internal revenue laws concerning the person identified above for the periods shown.

See Summons Attachment

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original
 and that it is a true and correct copy of the original.


 Signature of IRS officer serving the summons

Revenue Agent

Title

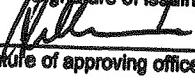
Business address and telephone number of IRS officer before whom you are to appear:

801 W. Civic Center Drive, MS 4206 Suite 200, Santa Ana, CA 92701-4050 (714) 347-9350
Place and time for appearance at 801 W. Civic Center Drive, Suite 200, Santa Ana, CA 92701-4050Department of the Treasury
Internal Revenue Servicewww.irs.govForm 2039 (Rev. 10-2010)
Catalog Number 21405Jon the 1st day of May, 2014 at 9:00 o'clock a. m.Issued under authority of the Internal Revenue Code this 1st day of April, 2014

 Signature of Issuing officer

Revenue Agent

Title


 Signature of approving officer (if applicable)

Group Manager

Title

Part A - to be given to person summoned



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

Issued to: Union Bank of California
Period(s): January 1, 2011 through December 31, 2012

THE FOLLOWING REQUEST APPLIES TO ALL SPECIFIED AND UNSPECIFIED ACCOUNTS FOR WHICH THE ABOVE INDIVIDUAL IS LISTED AS A SIGNER OR BENEFICIARY.

For the periods specified above, please furnish all books, papers, records, and other data concerning all accounts in which the above-named individual(s) is identified as having any ownership interests, signatory privileges, rights to make withdrawals, or for which the above-named individual(s) is shown as the trustee, co-signer, guardian, custodian, or beneficiary. This request for records includes, but is not limited to:

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4. **SAVINGS ACCOUNT RECORDS** including signature cards, ledger cards or records showing dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued, and exempt status documentation.
5. **LOAN RECORDS** including applications, financial statements, loan collateral, credit, and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records showing the date, amount and method of repayment, checks used to repay loans and records showing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda, regardless of date.
6. **SAFE DEPOSIT BOX RECORDS** including contracts, access records, and records of rental fees paid showing the date, amount, and method of payment (cash or check)
7. **CERTIFICATES OF DEPOSIT, MONEY MARKET CERTIFICATES, AND RETIREMENT ACCOUNTS** including applications, actual instruments(s), records of purchases and redemptions, checks issued on redemption, checks used to purchase certificates, any correspondence and any Forms 1099 issued, records showing the annual interest paid or accumulated, the dates of payment or dates interest was earned, checks issued for interest payments.

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

8. **U.S. TREASURY NOTES AND BILLS** including all records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated showing the dates and amount of interest paid or accumulated.
9. **STOCKS AND BONDS** including all agreements, contracts, applications for account, signature cards, mutual fund accounts, commodity accounts, margin accounts, or other accounts. Such records include cash receipts, confirmation slips, securities delivered receipts, statements of account, notifications of purchase or sale, representative's stock record, account executive worksheets, correspondence, ledger sheets, cash in slips, buy and sell slips, or other records of these transactions. Documentation and correspondence about stock, municipal or corporate bond transactions, and financial counseling on any of the above.
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11. **PURCHASES OF BANK CHECKS** including cashier's, teller's, or traveler's check records, or money order records including the check register, file copies of the checks or money orders, records showing the date and source of payment for such checks or money orders.
12. **OTHER RECORDS** including records of Currency Transaction Reports (Form 4789), certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records include those that show the date and amount of the transaction, method (cash or check) and source of payment, destination, recipient, instruments, and statements of transactions.

Personal appearance is not necessary if the required records are received by mail by the date specified in the summons. A cover letter is required which outlines the information and records provided.

RECORD FORMAT: In lieu of hard copies, records requested can be provided in the form of magnetic media on either compact disk or 3 1/2-inch diskette, whenever available. A record layout for the data is also requested. The record layout should specify the type of information provided and actual electronic file name. Each type of information should be

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

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PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



April 8, 2014

John Baptist Ramirez
1442 E. Lincoln Ave. Ste 352
Orange, CA 92865-0000

Re: Summons Internal Revenue Service

Dear Customer:

On April 3, 2014, the Internal Revenue Service served a Summons on Union Bank, N.A. We have enclosed a copy of the Summons for your reference. The Bank is required to comply with the Summons and will do so 3 business days prior to May 1, 2014.

If you wish to stop the Bank from complying with the Summons, you must follow the procedure of quashing a Summons outlined by the Internal Revenue Service on the Summons itself.

Please note that we must disregard instructions not to comply with the Summons unless you deliver to the Legal Process Department at least 3 business days prior to the production date, a copy of a petition to quash the Summons, endorsed to show that it has been filed with United States District Court.

If you have questions concerning the procedure to quash the Summons, we suggest you contact your attorney.

Should you have any questions, please contact me at 323-278-4770.

Sincerely,

Macaria Martinez
Union Bank, N.A.
Legal Process Department

Ref# S1404035



Summons

LEGAL

In the matter of JUANDA K ANDERSON

Internal Revenue Service (Division): SB/SE

100820

2014

Industry/Area (name or number): CAA

Periods: Calendar Year 2011 and Calendar Year 2012 - January 1, 2011 through December 31, 2012

The Commissioner of Internal Revenue

To: Union Bank of California Attn: Legal Processing Department

At: 1980 Saturn Street, Monterey Park, CA 91755

You are hereby summoned and required to appear before Trinh Diep - Employee # 1000255644 or Designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the Internal Revenue laws concerning the person identified above for the periods shown.

See Summons Attachment

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Trinh Diep
Signature of IRS officer serving the summons

Revenue Agent

Title

Business address and telephone number of IRS officer before whom you are to appear:

801 W. Civic Center Drive, MS 4206 Suite 200, Santa Ana, CA 92701-4050 (714) 347-9350

Place and time for appearance at 801 W. Civic Center Drive, Suite 200, Santa Ana, CA 92701-4050

on the 1st day of May, 2014 at 9:00 o'clock a. m.

Issued under authority of the Internal Revenue Code this 1st day of April, 2014.

IRS
Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

Revenue Agent

Title

Group Manager

Title

Trinh Diep
Signature of issuing officer

Trinh Diep
Signature of approving officer (if applicable)

Part A - to be given to person summoned



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

Issued to: Union Bank of California
Period(s): January 1, 2011 through December 31, 2012

**THE FOLLOWING REQUEST APPLIES TO ALL SPECIFIED AND UNSPECIFIED
ACCOUNTS FOR WHICH THE ABOVE INDIVIDUAL IS LISTED
AS A SIGNER OR BENEFICIARY.**

For the periods specified above, please furnish all books, papers, records, and other data concerning all accounts in which the above-named individual(s) is identified as having any ownership interests, signatory privileges, rights to make withdrawals, or for which the above-named individual(s) is shown as the trustee, co-signer, guardian, custodian, or beneficiary. This request for records includes, but is not limited to:

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PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

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PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

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PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



April 8, 2014

United Associations, Inc.
1442 E. Lincoln Ave. Ste 352
Orange, CA 92865-0000

Re: Summons Internal Revenue Service

Dear Customer:

On April 3, 2014, the Internal Revenue Service served a Summons on Union Bank, N.A. We have enclosed a copy of the Summons for your reference. The Bank is required to comply with the Summons and will do so 3 business days prior to May 1, 2014.

If you wish to stop the Bank from complying with the Summons, you must follow the procedure of quashing a Summons outlined by the Internal Revenue Service on the Summons itself.

Please note that we must disregard instructions not to comply with the Summons unless you deliver to the Legal Process Department at least 3 business days prior to the production date, a copy of a petition to quash the Summons, endorsed to show that it has been filed with United States District Court.

If you have questions concerning the procedure to quash the Summons, we suggest you contact your attorney.

Should you have any questions, please contact me at 323-278-4770.

Sincerely,

Macaria Martinez
Union Bank, N.A.
Legal Process Department

Ref# S1404035



Summons

LEGAL

In the matter of JUANDA K ANDERSON

Internal Revenue Service (Division): SB/SE

100820

2014

Industry/Area (name or number): CAA

Periods: Calendar Year 2011 and Calendar Year 2012 - January 1, 2011 through December 31, 2012

The Commissioner of Internal Revenue

To: Union Bank of California Attn: Legal Processing Department

At: 1980 Saturn Street, Monterey Park, CA 91755

You are hereby summoned and required to appear before Trinh Diep - Employee # 1000255644 or Designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Summons Attachment

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Signature of IRS officer serving the summons

Revenue Agent

Title

Business address and telephone number of IRS officer before whom you are to appear:

801 W. Civic Center Drive, MS 4206 Suite 200, Santa Ana, CA 92701-4050 (714) 347-9350

Place and time for appearance at 801 W. Civic Center Drive, Suite 200, Santa Ana, CA 92701-4050

IRS
Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 1st day of May, 2014 at 9:00 o'clock a. m.

Issued under authority of the Internal Revenue Code this 1st day of April, 2014.

Signature of issuing officer

Revenue Agent

Title

Group Manager

Title

Signature of approving officer (if applicable)

Part A - to be given to person summoned



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

Issued to: Union Bank of California
Period(s): January 1, 2011 through December 31, 2012

**THE FOLLOWING REQUEST APPLIES TO ALL SPECIFIED AND UNSPECIFIED
ACCOUNTS FOR WHICH THE ABOVE INDIVIDUAL IS LISTED
AS A SIGNER OR BENEFICIARY.**

For the periods specified above, please furnish all books, papers, records, and other data concerning all accounts in which the above-named individual(s) is identified as having any ownership interests, signatory privileges, rights to make withdrawals, or for which the above-named individual(s) is shown as the trustee, co-signer, guardian, custodian, or beneficiary. This request for records includes, but is not limited to:

1. **CHECKING ACCOUNT RECORDS** including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records of all debit and credit memos, Forms 1099 issued, and exempt status documentation.
2. **PRIVATE BANKING** including all agreements, contracts, records, books, ledgers, and other documents relating to all of the "Private Banking" agreements and relationships.
4. **SAVINGS ACCOUNT RECORDS** including signature cards, ledger cards or records showing dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued, and exempt status documentation.
5. **LOAN RECORDS** including applications, financial statements, loan collateral, credit, and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records showing the date, amount and method of repayment, checks used to repay loans and records showing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda, regardless of date.
6. **SAFE DEPOSIT BOX RECORDS** including contracts, access records, and records of rental fees paid showing the date, amount, and method of payment (cash or check)
7. **CERTIFICATES OF DEPOSIT, MONEY MARKET CERTIFICATES, AND RETIREMENT ACCOUNTS** including applications, actual instruments(s), records of purchases and redemptions, checks issued on redemption, checks used to purchase certificates, any correspondence and any Forms 1099 issued, records showing the annual interest paid or accumulated, the dates of payment or dates interest was earned, checks issued for interest payments.

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

8. **U.S. TREASURY NOTES AND BILLS** including all records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated showing the dates and amount of interest paid or accumulated.
9. **STOCKS AND BONDS** including all agreements, contracts, applications for account, signature cards, mutual fund accounts, commodity accounts, margin accounts, or other accounts. Such records include cash receipts, confirmation slips, securities delivered receipts, statements of account, notifications of purchase or sale, representative's stock record, account executive worksheets, correspondence, ledger sheets, cash in slips, buy and sell slips, or other records of these transactions. Documentation and correspondence about stock, municipal or corporate bond transactions, and financial counseling on any of the above.
10. **CREDIT CARD RECORDS** including the above named individual(s)' application, signature card, any credit or background investigations conducted, correspondence about the credit card accounts, monthly billing statements, individual charge invoices, repayment records showing the dates, amounts, and method (cash or check) of repayment, checks used to make repayments (front and back).
11. **PURCHASES OF BANK CHECKS** including cashier's, teller's, or traveler's check records, or money order records including the check register, file copies of the checks or money orders, records showing the date and source of payment for such checks or money orders.
12. **OTHER RECORDS** including records of Currency Transaction Reports (Form 4789), certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records include those that show the date and amount of the transaction, method (cash or check) and source of payment, destination, recipient, instruments, and statements of transactions.

Personal appearance is not necessary if the required records are received by mail by the date specified in the summons. A cover letter is required which outlines the information and records provided.

RECORD FORMAT: In lieu of hard copies, records requested can be provided in the form of magnetic media on either compact disk or 3 1/2-inch diskette, whenever available. A record layout for the data is also requested. The record layout should specify the type of information provided and actual electronic file name. Each type of information should be

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MATERIAL REDACTED

SUMMONS ATTACHMENT

In the matter of: JUANDA K ANDERSON [REDACTED]

recorded in a separate document; however, multiple dates may be included in the same file. The record layout should be placed in the same order as the information listed above. Also, please note that duplicate records should not be provided. If records are already included in the form of magnetic media (compact disk or 3 1/2-inch diskette), do not send duplicate hard copies because the hard copies will not be reimbursed.

PLEASE RESPOND TO THIS REQUEST BY: May 1, 2014



April 8, 2014

United Associations
1442 E. Lincoln Ave. #352
Orange, CA 92865-0000

Re: Summons Internal Revenue Service

Dear Customer:

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